PCA Industries, LLC's Response to EPA's Supplemental Request for Information
Regarding the Orange County Metal Processing Superfund Removal Site
1711 E. Kimberly Avenue, Fullerton, CA

INTRODUCTORY STATEMENT

PCA Industries, LLC provides the following response to the United States Environmental Protection Agency's ("EPA") request for supplemental information for the Orange County Metal Processing ("OCMP") Superfund Removal Site, located at 1711 E. Kimberly Avenue, Fullerton, California (the "OCMP Site"), sent via email dated February 17, 2016. This response supplements the information provided by PCA Industries, LLC in its January 15, 2016 response to EPA's November 18, 2015 information request letter ("Information Request"). PCA Industries, LLC reiterates, and hereby incorporates into this response, its objections as set forth in its January 15, 2016 response.

As stated in PCA Industries, LLC's January 15, 2016 response, PCA Industries, LLC, also known as Pacific Coast Alloy LLC, is a dissolved entity. This response is prepared by PCA Industries, LLC's former officer, Mr. Robert Winters, to the best of his ability. Mr. Winters is personally incurring the cost of this response, which is unduly burdensome to him as an individual with no personal liability.

RESPONSES TO SUPPLEMENTAL QUESTIONS

We have reviewed the response as submitted and have two questions regarding the response as it relates to documents provided to EPA earlier by Mr. Winter's former attorney David Peterson. Mr. Peterson provided the attached tax returns for 2008 and 2013 filed by PCA/SAP Holdings, Inc. (2008 return includes "sublease income" of $178,272 which is the annual amount OCMP paid to PCA) and year-end balance sheets for 2009 and 2013 re PCA Industries, LLC. Please respond to the following questions:

How is PCA/SAP Holdings, Inc. related to the other PCA entities identified in the response (which attributes the sublease income as being paid to PCA Metal Finishing, Inc. with no mention of PCA/SAP Holdings, Inc.)?

PCA/SAP Holdings, Inc., a California corporation, filed Articles of Incorporation with the Secretary of State on October 26, 2004, and was incorporated as an S Corporation to be the holding company for PCA Industries, LLC and CNK Capital, Inc., dba Santa Ana Plating. By virtue of a December 8, 2004 Reorganization Agreement, the owners of PCA Industries, LLC and CNK Capital, Inc. exchanged their ownership interests in those entities for stock in PCA/SAP Holdings, Inc. *See* Exhibit A.

As indicated in PCA Industries, LLC's response to Questions 5 and 13 of the Information Request, PCA Industries, LLC also operated at the PCA Industries Site as PCA Metal Finishing, Inc. and collected sublease rent from OCMP. PCA/SAP Holdings, Inc. was the holding company for PCA Industries, LLC. For that reason, PCA/SAP Holdings, Inc. included the PCA Industries, LLC's rent income on the consolidated federal tax returns. As the holding company, PCA/SAP Holdings, Inc. was not the sublessor, did not sign any sublease with OCMP, and did not collect rent from OCMP.

Consistent with relevant tax rules, and in its capacity as the holding company, PCA/SAP Holdings, Inc. executed consolidated federal tax returns and other corporate documents for the companies it held: PCA Industries, LLC and CNK Capital, Inc. Filing consolidated federal tax returns and other corporate documents for these companies is a right and obligation of the holding company under tax and corporate law and does not create a relationship between PCA/SAP Holdings, Inc. and the sublessees or other third parties who contracted with PCA Industries, LLC.

Regarding its relation to the entities identified in PCA Industries, LLC's prior response, as noted, PCA/SAP Holdings, Inc. was the holding company of PCA Industries, LLC aka Pacific Coast Alloy LLC. PCA Industries, a California corporation, (previously known as AFX Wheels, Inc.) and PCA Metal Finishing, Inc. dissolved in August 2001, prior to the October 26, 2004 date when PCA/SAP Holdings, Inc. filed its Articles of Incorporation with the State of California.

There were no assets distributed to PCA/SAP Holdings, Inc. upon the dissolution of PCA Industries, LLC. As the holding company, PCA/SAP Holdings, Inc. did not assume the debts and liabilities of PCA Industries, LLC upon its dissolution. PCA/SAP Holdings, Inc. has no liability for PCA Industries, LLC's operations. PCA/SAP Holdings, Inc. has no assets and has elected to dissolve. It has wound up its affairs and is in the process of filing its Certificate of Dissolution with the California Secretary of State.

Robert H. Winters was a director and officer of PCA/SAP Holdings, Inc.

What is the notes receivable identified on the balance sheets as "N/R – CNK Capital" in the amount of $439,723.42 (2013 balance sheet marginalia "Note never paid by Seller at SAP")?

The $439,723.42 note receivable asset on PCA Industries, LLC's December 31, 2013 balance sheet was a note payable to PCA Industries, LLC, owed to PCA Industries, LLC by CNK Capital, Inc., dba Santa Ana Plating ("SAP"), which was never received. That same amount was also shown as a liability on the balance sheet of CNK Capital, Inc. Upon reorganization, PCA/SAP Holdings, Inc.'s balance sheet reflected the consolidation of the two held companies' balance sheets and the $439,723.42 asset and liability were offset and thereby eliminated.

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DECLARATION OF ROBERT WINTERS

I declare under penalty of perjury that I am responding on behalf of Respondent PCA Industries, LLC as a former officer of that dissolved entity and that the foregoing is true and correct, to the best of my knowledge at this time.

Executed on February 23, 2016

Signature

Robert H. Winters
Type or Print Name

Title

Exhibits to PCA Industries, LLC Supplemental Response to EPA's Request for Information Regarding the Orange County Metal Processing Superfund Removal Site
1711 E. Kimberly Avenue Fullerton, CA

Index

Reorganization Package .....Exhibit A

Statement of Information of PCA/SAP Holdings, Inc. filed
December 14, 2004 and June 16, 2014 .....Exhibit B

Certificate of Status for PCA/SAP Holdings, Inc., dated December 3, 2015.....Exhibit C

Exhibit A

REORGANIZATION

BY AND AMONG

PCA INDUSTRIES, LLC, a California limited liability company

PRVY-Controlled/Privacy **an individual**

PRVY-Controlled/Privacy **AS CO-TRUSTEES OF THE RUST** PRVY-Controlled/Privacy

PRVY-Controlled/Privacy **an individual,**

CNK CAPITAL, INC., dba SANTA ANA PLATING, a California corporation

PRVY-Controlled/Privacy **an individual**

an individual

PRVY-Controlled/Privacy **AS TRUSTEES OF** PRVY-Controlled/Privacy **TRUST**

PCA/SAP HOLDINGS, INC., a California corporation

EFFECTIVE AS OF JANUARY 3, 2005

2088/022024-0003
564196.01 a12/08/04

REORGANIZATION

Effective as of January 3, 2005

Index of Closing Documents

1. Articles of Incorporation of PCA/SAP Holding, Inc.

2. Bylaws of PCA/SAP Holding, Inc.

3. Action by Written Consent of the Board of Directors in Lieu of Organizational Meeting of PCA/SAP Holdings, Inc., Authorizing the Formation of the Corporation and the Reorganization

4. Copies of PCA/SAP Holdings, Inc. Stock Certificates Issued

5. Reorganization Agreement

6. Disclosure Schedules

7. General Release of All Claims, Executed by PRVY-Controlled/Privacy

8. General Release of All Claims, Executed by PRVY-Controlled/Privacy, as Trustees of the PRVY-Controlled/Privacy

9. General Release of All Claims, Executed by PRVY-Controlled/Privacy as Co-Trustees of the PRVY-Controlled/Privacy PRVY-Controlled/Privacy

10. Closing Certificate, Executed by PRVY-Controlled/Privacy as Co-Trustees of the PRVY-Controlled/Privacy PRVY-Controlled/Privacy and PRVY-Controlled/Privacy

11. Closing Certificate, Executed by PRVY-Controlled/Privacy as Trustees of the PRVY-Controlled/Privacy

12. Shareholder Agreement (Including Incentive Program)

13. Assignment of Membership Interests and Assumption Agreement

14. Stock Assignment Separate From Certificate

2679850

SECRETARY OF STATE

I, *Kevin Shelley*, Secretary of State of the State of California, hereby certify:

That the attached transcript of 2 page(s) has been compared with the record on file in this office, of which it purports to be a copy, and that it is full, true and correct.

IN WITNESS WHEREOF, I execute this certificate and affix the Great Seal of the State of California this day of

OCT 27 2004

Kevin Shelley

Secretary of State

Sec/State Form CE-107 (rev. 1/03)

2679850

ENDORSED - FILED
in the office of the Secretary of State
of the State of California

OCT 2 6 2004

KEVIN SHELLEY
Secretary of State

ARTICLES OF INCORPORATION

OF

PCA/SAP HOLDINGS, INC.

I

The name of the Corporation is:

PCA/SAP HOLDINGS, INC.

II

The purpose of the Corporation is to engage in any lawful act or activity for which a corporation may be organized under the General Corporation Law of California, other than the banking business, the trust company business or the practice of a profession permitted to be incorporated by the California Corporations Code.

III

The name and address, in the State of California, of this Corporation's initial agent for service of process is:

Robert Winters
1818 E. Rosslyn Avenue
Fullerton, CA 92831

IV

This Corporation is authorized to issue only one class of shares of stock which shall be designated as common stock; the total number of shares which the Corporation is authorized to issue is One Million (1,000,000).

2088/022024-0001
552317.01 a10/25/04

V

The liability of the directors of the Corporation for monetary damages shall be eliminated to the fullest extent permissible under California law.

VI

The Corporation is authorized to provide indemnification of agents (as defined in Section 317 of the California Corporations Code) through bylaw provisions, agreements with agents, vote of shareholders or disinterested directors or otherwise, in excess of the indemnification otherwise permitted by Section 317 of the California Corporations Code, subject only to the applicable limits set forth in Section 204 of the California Corporations Code with respect to actions for breach of duty to the Corporation and its shareholders.

DATE: October 25, 2004

Laurie Biegel, Incorporator

I hereby declare that I am the person who executed the foregoing Articles of Incorporation, which execution is my act and deed.

DATE: October 25, 2004

Laurie Biegel

BYLAWS

OF

PCA/SAP HOLDINGS, INC.,
a California corporation

TABLE OF CONTENTS

Page

ARTICLE I OFFICES 1
- Section 1. Principal Executive Office 1
- Section 2. Other Offices 1

ARTICLE II SHAREHOLDERS 1
- Section 1. Place of Meetings 1
- Section 2. Annual Meetings 1
- Section 3. Special Meetings 1
- Section 4. Notice of Annual or Special Meeting 2
- Section 5. Quorum 2
- Section 6. Adjourned Meeting and Notice Thereof 2
- Section 7. Voting 2
- Section 8. Record Date 4
- Section 9. Consent of Absentees 5
- Section 10. Action Without Meeting 5
- Section 11. Proxies 5
- Section 12. Inspectors of Election 5

ARTICLE III DIRECTORS 6
- Section 1. Powers 6
- Section 2. Number of Directors 7
- Section 3. Election and Term of Office 7
- Section 4. Vacancies 7
- Section 5. Place of Meeting 8
- Section 6. Regular Meetings 8
- Section 7. Special Meetings 8
- Section 8. Quorum 8
- Section 9. Participation in Meetings by Conference Telephone 8
- Section 10. Waiver of Notice 9
- Section 11. Adjournment 9
- Section 12. Fees and Compensation 9
- Section 13. Action Without Meeting 9
- Section 14. Rights and Inspection 9
- Section 15. Committees 9

ARTICLE IV OFFICERS 10
- Section 1. Officers 10
- Section 2. Election 10
- Section 3. Subordinate Officers 10
- Section 4. Removal and Resignation 10
- Section 5. Vacancies 11
- Section 6. Chairman of the Board 11
- Section 7. President 11

Page

Section 8. Vice President 11
Section 9. Secretary 11
Section 10. Chief Financial Officer 11

ARTICLE V OTHER PROVISIONS 12
Section 1. Inspection of Corporate Records 12
Section 2. Inspection of Bylaws 13
Section 3. Endorsement of Documents; Contracts 13
Section 4. Certificates of Stock 13
Section 5. Representation of Shares of other Corporations 13
Section 6. Stock Purchase Plans 14
Section 7. Annual Report to Shareholders 14
Section 8. Construction and Definitions 14

ARTICLE VI INDEMNIFICATION 14
Section 1. Definitions 14
Section 2. Indemnification in Actions by Third Parties 14
Section 3. Indemnification in Actions by or in the Right of the Corporation 15
Section 4. Mandatory Indemnification Against Expenses 15
Section 5. Required Determinations 15
Section 6. Advance of Expenses 16
Section 7. Other Indemnification 16
Section 8. Circumstances Where Indemnification Not Permitted 16
Section 9. Insurance 16
Section 10. Nonapplicability to Fiduciaries of Employee Benefit Plans 17

ARTICLE VII AMENDMENTS 17
Section 1. Amendment By Shareholders 17
Section 2. Amendment By Directors 17

BYLAWS
Bylaws for the regulation, except as
otherwise provided by statute or its
Articles of Incorporation

of

PCA/SAP HOLDINGS, INC.,
a California corporation

ARTICLE I
OFFICES

Section 1. Principal Executive Office. The principal executive office of the Corporation shall be located at 1818 East Rosslynn Avenue, Fullerton, California 92831. The Board of Directors (herein called the "Board") is granted full power and authority to change said principal executive office from one location to another.

Section 2. Other Offices. Branch or subordinate offices may be established at any time by the Board at any place or places.

ARTICLE II
SHAREHOLDERS

Section 1. Place of Meetings. Meetings of shareholders shall be held either at the principal executive office of the Corporation or at any other place within or without the State of California which may be designated either by the Board or by the written consent of all persons entitled to vote thereat, given either before or after the meeting and filed with the Secretary.

Section 2. Annual Meetings. The annual meetings of the shareholders shall be held on such date and at such time as may be fixed by the Board. At such meetings, Directors shall be elected and any other proper business may be transacted.

Section 3. Special Meetings. Special meetings of the shareholders may be called at any time by the Board, the Chairman of the Board, the President, or by the holders of shares entitled to cast not less than ten percent (10%) of the votes at such meeting. Upon request in writing to the Chairman of the Board, the President, any Vice President or the Secretary by any person (other than the Board) entitled to call a special meeting of shareholders, the officer forthwith shall cause notice to be given to the shareholders entitled to vote that a meeting will be held at a time requested by the person or persons calling the meeting, not less than thirty-five (35) nor more than sixty (60) days after the receipt of the request. If the notice is not given within twenty (20) days after receipt of the request, the persons entitled to call the meeting may give the notice.

Section 4. Notice of Annual or Special Meeting. Written notice of each annual or special meeting of shareholders shall be given not less than ten (10) nor more than sixty (60) days before the date of the meeting to each shareholder entitled to vote thereat. Such notice shall state the place, date and hour of the meeting and (i) in the case of a special meeting, the general nature of the business to be transacted, and no other business may be transacted, or (ii) in the case of the annual meeting, those matters which the Board, at the time of the mailing of the notice, intends to present for action by the shareholders, but, subject to the provisions of applicable law, any proper matter may be presented at the meeting for such action. The notice of any meeting at which directors are to be elected shall include the names of nominees intended at the time of the notice to be presented by management for election.

Notice of a shareholders' meeting shall be given either personally or by mail or by other means of written communication, addressed to the shareholder at the address of such shareholder appearing on the books of the Corporation or given by the shareholder to the Corporation for the purpose of notice; or, if no such address appears or is given, at the place where the principal executive office of the Corporation is located or by publication at least once in a newspaper of general circulation in the county in which the principal executive office is located. Notice by mail shall be deemed to have been given at the time a written notice is deposited in the United States mails, postage prepaid. Any other written notice shall be deemed to have been given at the time it is personally delivered to the recipient or is delivered to a common carrier for transmission, or actually transmitted by the person given the notice by electronic means, to the recipient.

Section 5. Quorum. A majority of the shares entitled to vote, represented in person or by proxy, shall constitute a quorum at a meeting of shareholders. The shareholders present at a duly called or held meeting at which a quorum is present may continue to do business until adjournment, notwithstanding the withdrawal of enough shareholders to have less than a quorum, if any action taken (other than adjournment) is approved by at least a majority of the shares required to constitute a quorum.

Section 6. Adjourned Meeting and Notice Thereof. Any shareholders' meeting, whether or not a quorum is present, may be adjourned from time to time by the vote of a majority of the shares, the holders of which are either present in person or represented by proxy thereat, but in the absence of a quorum (except as provided in Section 5 of this Article) no other business may be transacted at such meeting.

It shall not be necessary to give any notice of the time and place of the adjourned meeting or of the business to be transacted thereat, other than by announcement at the meeting at which such adjournment is taken; provided, however, when any shareholders' meeting is adjourned for more than forty-five (45) days or, if after adjournment a new record date is fixed for the adjourned meeting, notice of the adjourned meeting shall be given as in the case of an original meeting.

Section 7. Voting. The shareholders entitled to notice of any meeting or to vote at any such meeting shall be only persons in whose name shares stand on the stock records of the Corporation on the record date determined in accordance with Section 8 of this Article.

Voting shall in all cases be subject to the provisions of Chapter 7 of the California General Corporation Law, and to the following provisions:

(a) Subject to clause (g), shares held by an administrator, executor, guardian, conservator or custodian may be voted by such holder either in person or by proxy, without a transfer of such shares into the holder's name; and shares standing in the name of a trustee may be voted by the trustee, either in person or by proxy, but no trustee shall be entitled to vote shares held by such trustee without a transfer of such shares into the trustee's name.

(b) Shares standing in the name of a receiver may be voted by such receiver; and shares held by or under the control of a receiver may be voted by such receiver without the transfer thereof into the receiver's name if authority to do so is contained in the order of the court by which such receiver was appointed.

(c) Subject to the provisions of Section 705 of the California General Corporation Law and except where otherwise agreed in writing between the parties, a shareholder whose shares are pledged shall be entitled to vote such shares until the shares have been transferred into the name of the pledgee, and thereafter the pledgee shall be entitled to vote the shares so transferred.

(d) Shares standing in the name of a minor may be voted and the Corporation may treat all rights incident thereto as exercisable by the minor, in person or by proxy, whether or not the Corporation has notice, actual or constructive, of the nonage, unless a guardian of the minor's property has been appointed and written notice of such appointment given to the Corporation.

(e) Shares standing in the name of another corporation, domestic or foreign, may be voted by such officer, agent or proxyholder as the bylaws of such other corporation may prescribe or, in the absence of such provision, as the Board of Directors of such other corporation may determine or, in the absence of such determination, by the chairman of the board, president or any vice president of such other corporation. Shares which are purported to be voted or any proxy purported to be executed in the name of a corporation (whether or not any title of the person signing is indicated) shall be presumed to be voted or the proxy executed in accordance with the provisions of this subdivision, unless the contrary is shown.

(f) Shares of the Corporation owned by any subsidiary shall not be entitled to vote on any matter.

(g) Shares held by the Corporation in a fiduciary capacity, and shares of the issuing corporation held in a fiduciary capacity by any subsidiary, shall not be entitled to vote on any matter, except to the extent that the settlor or beneficial owner possesses and exercises a right to vote or to give the Corporation binding instructions as to how to vote such shares.

(h) If shares stand of record in the names of two (2) or more persons, whether fiduciaries, members of a partnership, joint tenants, tenants in common, husband and wife

as community property, tenants by the entirety, voting trustees, persons entitled to vote under a shareholder voting agreement or otherwise, or if two (2) or more persons (including proxyholders) have the same fiduciary relationship respecting the same shares, unless the secretary of the Corporation is given written notice to the contrary and is furnished with a copy of the instrument or order appointing them or creating the relationship wherein it is so provided, their acts with respect to voting shall have the following effect:

(i) If only one votes, such act binds all;

(ii) If more than one vote, the act of the majority so voting binds all;

(iii) If more than one vote, but the vote is evenly split on any particular matter, each faction may vote the securities in question proportionately.

If the instrument so filed or the registration of the shares shows that any such tenancy is held in unequal interests, a majority or even split for the purpose of this section shall be a majority or even split in interest.

Subject to the following sentence and to the provisions of Section 708 of the California General Corporation Law, every shareholder entitled to vote at any election of directors may cumulate such shareholder's votes and give one candidate a number of votes equal to the number of directors to be elected multiplied by the number of votes to which the shareholder's shares are normally entitled, or distribute the shareholder's votes on the same principle among as many candidates as the shareholder thinks fit. No shareholder shall be entitled to cumulate votes for any candidate or candidates pursuant to the preceding sentence unless such candidate or candidates' names have been placed in nomination prior to the voting and the shareholder has given notice at a meeting prior to the voting of the shareholder's intention to cumulate the shareholder's votes. If any one shareholder has given such notice, all shareholders may cumulate their votes for candidates in nomination.

Elections need not be by ballot; provided, however, that all elections for directors must be by ballot upon demand made by a shareholder at the meeting and before the voting begins.

In any election of directors, the candidates receiving the highest number of votes of the shares entitled to be voted for them up to the number of directors to be elected by such shares are elected.

Section 8. Record Date. The Board may fix, in advance, a record date for the determination of the shareholders entitled to notice of any meeting to vote or entitled to receive payment of any dividend or other distribution, or any allotment of rights, or to exercise rights in respect of any other lawful action. The record date so fixed shall be not more than sixty (60) days nor less than ten (10) days prior to the date of the meeting nor more than sixty (60) days prior to any other action. When a record date is so fixed, only shareholders of record on that date are entitled to notice of and to vote at the meeting or to receive the dividend, distribution, or allotment of rights, or to the exercise of the rights, as the case may be, notwithstanding any transfer of shares on the books of the Corporation after the record date. A determination of shareholders of record entitled to notice of or to vote at a meeting of shareholders shall apply to

any adjournment of the meeting unless the Board fixes a new record date for the adjourned meeting. The Board shall fix a new record date if the meeting is adjourned for more than forty-five (45) days.

If no record date is fixed by the Board, the record date for determining shareholders entitled to notice of or to vote at a meeting of shareholders shall be at the close of business on the business day next preceding the day on which notice is given or, if notice is waived, at the close of business on the next business day next preceding the day on which the meeting is held. The record date for determining shareholders for any purpose other than set forth in this Section 8 or Section 10 of this Article shall be at the close of business on the day on which the Board adopts the resolution relating thereto, or the sixtieth (60th) day prior to the date of such other action, whichever is later.

Section 9. Consent of Absentees. The transactions of any meeting of shareholders, however called and noticed, and wherever held, are as valid as though had at a meeting duly held after regular call and notice, if a quorum is present either in person or by proxy, and if, either before or after the meeting, each of the persons entitled to vote, not present in person or by proxy, signs a written waiver of notice, or a consent to the holding of the meeting or an approval of the minutes thereof. All such waivers, consents or approvals shall be filed with the corporate records or made a part of the minutes of the meeting. Neither the business to be transacted at nor the purpose of any regular or special meeting of shareholders need be specified in any written waiver of notice, except as provided in Section 601(f) of the California General Corporation Law.

Section 10. Action Without Meeting. Subject to Section 603 of the California General Corporation Law, any action which, under any provision of the California General Corporation Law, may be taken at any annual or special meeting of shareholders, may be taken without a meeting and without prior notice if a consent in writing, setting forth the action so taken, shall be signed by the holders of outstanding shares having not less than the minimum number of votes that would be necessary to authorize or take such action at a meeting at which all shares entitled to vote thereon were present and voted. Unless a record date for voting purposes be fixed as provided in Section 8 of this Article, the record date for determining shareholders entitled to give consent shall be the day on which the first written consent is given.

Section 11. Proxies. Every person entitled to vote shares has the right to do so either in person or by one (1) or more persons authorized by a written proxy executed by such shareholder and filed with the Secretary. Every proxy duly executed shall continue in full force and effect until revoked by the person executing it prior to the vote pursuant thereto effected by a writing delivered to the Corporation stating that the proxy is revoked or by a subsequent proxy executed by the person executing the prior proxy and presented to the meeting, or by attendance at the meeting and voting in person by the person executing the proxy; provided, however, that no proxy shall be valid after the expiration of eleven (11) months from the date of its execution unless otherwise provided in the proxy.

Section 12. Inspectors of Election. In advance of any meeting of shareholders, the Board may appoint any persons, other than nominees for office inspectors of election to act at such meeting and any adjournment thereof. If inspectors of election are not so appointed, or if

any persons so appointed fail to appear or refuse to act, the chairman of any such meeting may, and on the request of any shareholder or shareholder's proxy shall, make such appointment at the meeting. The number of inspectors shall be either one (1) or three (3). If appointed at a meeting on the request of one (1) or more shareholders or proxies, the majority of shares present shall determine whether one (1) or three (3) inspectors are to be appointed.

The duties of such inspectors shall be as prescribed by Section 707(b) of the California General Corporation Law and shall include: determining the number of shares outstanding and the voting power of each; the shares represented at the meeting; the existence of a quorum; the authenticity, validity and effect of proxies; receiving votes, ballots or consents; hearing and determining all challenges and questions in any way arising in connection with the right to vote; counting and tabulating all votes or consents; determining when the polls shall close; determining the result; and doing such acts as may be proper to conduct the election or vote with fairness to all shareholders. If there are three (3) inspectors of election, the decision, act or certificate of a majority is effective in all respects as the decision, act or certificate of all.

ARTICLE III
DIRECTORS

Section 1. Powers. Subject to limitations of the Articles of Incorporation, of these Bylaws and of the California General Corporation Law relating to action required to be approved by the shareholders or by the outstanding shares, the business and affairs of the Corporation shall be managed and all corporate powers shall be exercised by or under the direction of the Board. The Board may delegate the management of the day-to-day operation of the business of the Corporation to a management company or other person provided that the business and affairs of the Corporation shall be managed and all corporate powers shall be exercised under the ultimate direction of the Board. Without prejudice to such general powers, but subject to the same limitations, it is hereby expressly declared that the Board shall have the following powers in addition to the other powers enumerated in these Bylaws:

(a) To select and remove all the other officers, agents and employees of the Corporation, prescribe the powers and duties for them as may not be inconsistent with applicable law, with the Articles of Incorporation or these Bylaws, fix their compensation and require from them security for faithful service.

(b) To conduct, manage and control the affairs and business of the Corporation and to make such rules and regulations therefor not inconsistent with applicable law, or with the Articles of Incorporation or these Bylaws, as they may deem best.

(c) To adopt, make and use a corporate seal, and to prescribe the forms of certificates of stock, and to alter the form of such seal and of such certificates from time to time as in their judgment they may deem best.

(d) To authorize the issuance of shares of stock of the Corporation from time to time, upon such terms and for such consideration as may be lawful.

(e) To borrow money and incur indebtedness for the purposes of the Corporation, and to cause to be executed and delivered therefor, in the corporate name, promissory notes, bonds, debentures, deeds of trust, mortgages, pledges, hypothecation or other evidences of debt and securities thereof.

Section 2. Number of Directors. The Board of Directors shall consist of such number of directors, not less than five (5) or more than nine (9), as may be determined from time to time by the Board of Directors subject to the provisions of the Articles of Incorporation, until changed by the Board of Directors pursuant to and in accordance with the provisions of these Bylaws and any shareholders' agreement binding the Corporation and then in effect. No reduction of the authorized number of directors shall have the effect of removing any director before that director's term of office expires.

Section 3. Election and Term of Office. The directors shall be elected at each annual meeting of the shareholders, but if any such annual meeting is not held or the directors are not elected thereat, the directors may be elected at any special meeting of shareholders held for that purpose. Each director shall hold office until the next annual meeting and until a successor has been elected and qualified.

Section 4. Vacancies. Any director may resign effective upon giving written notice to the Chairman of the Board, the President, Secretary or the Board, unless the notice specifies a later time for the effectiveness of such resignation. If the resignation is effective at a future time, a successor may be elected to take office when the resignation becomes effective.

Vacancies in the Board, except those existing as a result of a removal of a director, may be filled by a majority of the remaining directors, though less than a quorum, or by a sole remaining director, and each director so elected shall hold office until the next annual meeting and until such director's successor has been elected and qualified.

A vacancy or vacancies in the Board shall be deemed to exist in the case of the death, resignation or removal of any director, or if the authorized number of directors be increased, or if the shareholders fail, at any annual or special meeting of shareholders at which any director or directors are elected, to elect the full authorized number of directors to be voted for at that meeting.

The Board may declare vacant the office of a director who has been declared of unsound mind by an order of court or convicted of a felony.

The shareholders may elect a director or directors at any time to fill any vacancy or vacancies not filled by the directors. Any such election by written consent other than to fill a vacancy created by removal requires the consent of a majority of the outstanding shares entitled to vote. If the Board accepts the resignation of a director tendered to take effect at a future time, the Board or the shareholders shall have power to elect a successor to take office when the resignation is to become effective.

No reduction of the authorized number of directors shall have the effect of removing any director prior to the expiration of the director's term of office.

Section 5. Place of Meeting. Regular or special meetings of the Board shall be held at any place within or without the State of California which has been designated from time to time by the Board. In the absence of such designation, regular meetings shall be held at the principal executive office of the Corporation.

Section 6. Regular Meetings. Immediately following each annual meeting of shareholders, the Board shall hold a regular meeting for the purpose of organization, election of officers and the transaction of other business. Call and notice of all such regular meetings of the Board of Directors is hereby dispensed with. Other regular meetings of the Board shall be held without call on such dates and at such times as may be fixed by the Board, and shall be subject to the notice requirements set forth in Section 7 of this Article.

Section 7. Special Meetings. Special meetings of the Board for any purpose or purposes may be called at any time by the Chairman of the Board, the President or the Secretary or by any two (2) directors.

Special meetings of the Board shall be held upon four (4) days' written notice or forty-eight (48) hours' notice given personally or by telephone, telegraph, telecopier, telex or other similar means of communication. Any such notice shall be addressed or delivered to each director at such director's address as it is shown upon the records of the Corporation or as may have been given to the Corporation by the director for purposes of notice or, if such address is not shown on such records or is not readily ascertainable, at the place in which the meetings of the directors are regularly held.

Notice by mail shall be deemed to have been given at the time a written notice is deposited in the United States mails, postage prepaid. Any other written notice shall be deemed to have been given at the time it is personally delivered to the recipient or is delivered to a common carrier for transmission, or actually transmitted by the person giving the notice by electronic means, to the recipient. Oral notice shall be deemed to have been given at the time it is communicated in person or by telephone or wireless, to the recipient or to a person at the office or residence of the recipient who the person giving the notice has reason to believe will promptly communicate it to the recipient.

Section 8. Quorum. One-third (1/3) of the authorized number of directors or two (2) directors, whichever is larger, constitutes a quorum of the Board for the transaction of business, except to adjourn as hereinafter provided. Every act or decision done or made by a majority of the directors present at a meeting duly held at which a quorum is present shall be regarded as the act of the Board, unless a greater number be required by law or by the Articles. A meeting at which a quorum is initially present may continue to transact business notwithstanding the withdrawal of directors, if any action taken is approved by at least a majority of the required quorum for such meeting.

Section 9. Participation in Meetings by Conference Telephone. Members of the Board may participate in a meeting through use of conference telephone or similar communications equipment, so long as all members participating in such meeting can hear one another.

Section 10. Waiver of Notice. The transactions of any meeting of the Board, however called and noticed or wherever held, are as valid as though had at a meeting duly held after regular call and notice if a quorum be present and if, either before or after the meeting, each of the directors not present signs a written waiver of notice, a consent to holding such a meeting or an approval of the minutes thereof. All such waivers, consents or approvals shall be filed with the corporate records or made a part of the minutes of the meeting.

Section 11. Adjournment. A majority of the directors present, whether or not a quorum is present, may adjourn any directors' meeting to another time and place. Notice of the time and place of holding an adjourned meeting need not be given to absent directors if the time and place be fixed at the meeting adjourned. If the meeting is adjourned for more than 24 hours, notice of any adjournment to another time or place shall be given prior to the time of the adjourned meeting to the directors who were not present at the time of the adjournment.

Section 12. Fees and Compensation. Directors and members of committees may receive such compensation, if any, for their services, and such reimbursement for expenses, as may be fixed or determined by the Board.

Section 13. Action Without Meeting. Any action required or permitted to be taken by the Board may be taken without a meeting if all members of the Board shall individually or collectively consent in writing to such action. Such consent or consents shall have the same effect as a unanimous vote of the Board and shall be filed with minutes of the proceedings of the Board.

Section 14. Rights and Inspection. Every director shall have the absolute right at any reasonable time to inspect and copy all books, records and documents of every kind and to inspect the physical properties of the Corporation and also of its subsidiary corporations, domestic or foreign. Such inspection by a director may be made in person or by agent or attorney and includes the right to copy and obtain extracts.

Section 15. Committees. The Board may appoint one (1) or more committees, each consisting of two (2) or more directors, and delegate to such committees any of the authority of the Board except with respect to:

(a) The approval of any action for which the California General Corporation Law also requires shareholders' approval of the outstanding shares.

(b) The filling of vacancies on the Board or in any committee;

(c) The fixing of compensation of the directors for serving on the Board or on any committee;

(d) The amendment or repeal of Bylaws or the adoption of new Bylaws;

(e) The amendment or repeal of any resolution of the Board which by its express terms is not so amendable or repealable;

(f) A distribution to the shareholders of the Corporation except at a rate or in a periodic amount or within a price range determined by the Board; or

(g) The appointment of other committees of the Board or the members thereof.

Any such committee must be appointed by resolution adopted by a majority of the authorized number of directors and may be designated an Executive Committee or by such other name as the Board shall specify. The Board shall have the power to prescribe the manner in which proceedings of any such committee shall be conducted. In the absence of any such prescription, such committee shall have the power to prescribe the manner in which its proceedings shall be conducted. Unless the Board or such committee shall otherwise provide, the regular and special meetings and other actions of any such committee shall be governed by the provisions of this Article applicable to meetings and actions of the Board. Minutes shall be kept of each meeting of each committee.

ARTICLE IV
OFFICERS

Section 1. Officers. The officers of the Corporation shall be a President, a Secretary and a Chief Financial Officer. The Corporation may also have, at the discretion of the Board, a Chairman of the Board, one (1) or more Vice Presidents, one (1) or more Assistant Secretaries, one (1) or more Assistant Financial Officers and such other officers as may be elected or appointed in accordance with the provisions of Section 3 of this Article.

Section 2. Election. The officers of the Corporation, except such officers as may be elected or appointed in accordance with the provisions of Section 3 or Section 5 of this Article, shall be chosen annually by, and shall serve at the pleasure of the Board, and shall hold their respective offices until their resignation, removal or other disqualification from service, or until their respective successors shall be elected.

Section 3. Subordinate Officers. The Board may elect, and may empower the President to appoint such other officers as the business of the Corporation may require, each of whom shall hold office for such period, have such authority and perform such duties as are provided in these Bylaws or as the Board may from time to time determine.

Section 4. Removal and Resignation. Any officer may be removed, either with or without cause, by the Board of Directors at any time or, except in the case of an officer chosen by the Board, by any officer upon whom such power of removal may be conferred by the Board. Any such removal shall be without prejudice to the rights, if any, of the officer under any contract of employment.

Any officer may resign at any time by giving written notice to the Corporation, but without prejudice to the rights, if any, of the Corporation under any contract to which the officer is a party. Any such resignation shall take effect at the date of the receipt of such notice or at any later time specified therein and, unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective.

Section 5. Vacancies. A vacancy in any office because of death, resignation, removal, disqualification or any other cause shall be filled in the manner prescribed in these Bylaws for regular election or appointment to such office.

Section 6. Chairman of the Board. The Chairman of the Board, if there shall be such an officer, shall, if present, preside at all meetings of the Board and exercise and perform such other powers and duties as may be from time to time assigned by the Board.

Section 7. President. Subject to such powers, if any, as may be given by the Board to the Chairman of the Board, if there be such an officer, the President is the general manager and chief executive officer of the Corporation and has, subject to the control of the Board, general supervision, direction and control of the business and officers of the Corporation. The President shall preside at all meetings of the shareholders and in the absence of the Chairman of the Board, or if there be none, at all meetings of the Board. The President has the general powers and duties of management usually vested in the office of president and general manager of a corporation and such other powers and duties as may be prescribed by the Board.

Section 8. Vice President. In the absence or disability of the President, the Vice Presidents in order of their rank as fixed by the Board or, if not ranked, the Vice President designated by the Board, shall perform all the duties of the President and, when so acting, shall have all the powers of, and be subject to all the restrictions upon, the President. The Vice Presidents shall have such other powers and perform such other duties as from time to time may be prescribed for them respectively by the Board.

Section 9. Secretary. The Secretary shall keep or cause to be kept, at the principal executive office and such other place as the Board may order, a book of minutes of all meetings of shareholders, the Board and its committees, with the time and place of holding, whether regular or special, and if special, how authorized, the notice thereof given, the names of those present at Board and committee meetings, the number of shares present or represented at shareholders' meetings, and the proceedings thereof. The Secretary shall keep, or cause to be kept, a copy of the Bylaws of the Corporation at the principal executive offices or business office in accordance with Section 213 of the California General Corporation Law.

The Secretary shall keep, or cause to be kept, at the principal executive office or at the office of the Corporation's transfer agent or registrar, if one be appointed, a share register, or a duplicate share register, showing the names of the shareholders and their addresses, the number and classes of shares held by each, the number and date of certificates issued for the same and the number and date of cancellation of every certificate surrendered for cancellation.

The Secretary shall give, or cause to be given, notice of all meetings of the shareholders of the Board and of any committees thereof required by these Bylaws or by law to be given, shall keep the seal of the Corporation in safe custody, and shall have such other powers and perform such other duties as may be prescribed by the Board.

Section 10. Chief Financial Officer. The Chief Financial Officer is the chief financial officer of the Corporation and shall keep and maintain, or cause to be kept and maintained, adequate and correct accounts of the properties and business transactions of the Corporation, and

shall send or cause to be sent to the shareholders of the Corporation such financial statements and reports as are by law or these Bylaws required to be sent to them. The books of account shall at all times be open to inspection by any director.

The Chief Financial Officer shall deposit all monies and other valuables in the name and to the credit of the Corporation with such depositories as may be designated by the Board. The Chief Financial Officer shall disburse the funds of the Corporation as may be ordered by the Board, shall render to the President and directors, whenever they request it, an account of all transactions entered into as Chief Financial Officer and of the financial condition of the Corporation, and shall have such other powers and perform such other duties as may be prescribed by the Board.

ARTICLE V
OTHER PROVISIONS

Section 1. Inspection of Corporate Records.

(a) A shareholder or shareholders holding at least five percent (5%) in the aggregate of the outstanding voting shares of the Corporation shall have an absolute right to do either or both of the following:

(i) Inspect and copy the record of shareholders' names and addresses and shareholdings during usual business hours upon five (5) business days' prior written demand upon the Corporation; or

(ii) Obtain from the transfer agent, if any, for the Corporation, upon five (5) business days' prior written demand and upon the tender of its usual charges for such a list (the amount of which charges shall be stated to the shareholder by the transfer agent upon request), a list of the shareholders' names and addresses who are entitled to vote for the election of directors and their shareholdings as of the most recent record date for which it has been compiled or as of a date specified by the shareholder subsequent to the date of demand.

(b) The record of shareholders shall also be open to inspection and copying by any shareholder or holder of a voting trust certificate at any time during usual business hours upon written demand on the Corporation, for a purpose reasonably related to such holder's interest as a shareholder or holder of a voting trust certificate.

(c) The accounting books and records and minutes of proceedings of the shareholders and the Board and committees of the Board shall be open to inspection upon written demand on the Corporation of any shareholder or holder of a voting trust certificate at any reasonable time during usual business hours, for a purpose reasonably related to such holder's interests as a shareholder or as a holder of such voting trust certificate.

(d) Any inspection and copying under this Article may be made in person or by agent or attorney.

Section 2. Inspection of Bylaws. The Corporation shall keep in its principal executive office the original or a copy of these Bylaws as amended to date, which shall be open to inspection by shareholders at all reasonable times, during office hours. If the principal executive office of the Corporation is located outside the State of California and the Corporation has no principal business office in such state, it shall upon the written notice of any shareholder furnish to such shareholder a copy of these Bylaws as amended to date.

Section 3. Endorsement of Documents; Contracts. Subject to the provisions of applicable law, any note, mortgage, evidence of indebtedness, contract, share certificate, conveyance or other instrument in writing and any assignment or endorsements thereof executed or entered into between the Corporation and any other person, when signed by the Chairman of the Board, the President or any Vice President and the Secretary, any Assistant Secretary, the Chief Financial Officer or any Assistant Financial Officer of the Corporation shall be valid and binding on the Corporation in the absence of actual knowledge on the part of the other person that the signing officers had no authority to execute the same. Any such instruments may be signed by another person or persons and in such manner as from time to time shall be determined by the Board, and, unless so authorized by the Board, no officer, agent or employee shall have any power or authority to bind the Corporation by any contract or engagement or to pledge its credit or to render it liable for any purpose or amount.

Section 4. Certificates of Stock. Every holder of shares of the Corporation shall be entitled to have a certificate signed in the name of the Corporation by the Chairman of the Board, the President or a Vice President and by the Chief Financial Officer or an Assistant Financial Officer or the Secretary or an Assistant Secretary, certifying the number of shares and the class or series of shares owned by the shareholder. Any or all of the signatures on the certificate may be facsimile. If any officer, transfer agent or registrar who has signed or whose facsimile signature has been placed upon a certificate shall have ceased to be such officer, transfer agent or registrar before such certificate is issued, it may be issued by the Corporation with the same effect as if such person were an officer, transfer agent or registrar at the date of issue.

Certificates for shares may be issued prior to full payment under such restrictions and for such purposes as the Board may provide; provided, however, that on any certificate issued to represent any partly paid shares, the total amount of the consideration to be paid therefor and the amount paid thereon shall be stated.

Except as provided in this Section, no new certificate for shares shall be issued in lieu of an old one unless the latter is surrendered and cancelled at the same time. The Board may, however, if any certificate for shares is alleged to have been lost, stolen or destroyed, authorize the issuance of a new certificate in lieu thereof, and the Corporation may require that the Corporation be given a bond or other adequate security sufficient to indemnify it against any claim that may be made against it (including expense or liability) on account of the alleged loss, theft or destruction of such certificate or the issuance of such new certificate.

Section 5. Representation of Shares of other Corporations. The President or any other officer or officers authorized by the Board or the President are each authorized to vote, represent and exercise on behalf of the Corporation all rights incident to any and all shares of any other corporation or corporations standing in the name of the Corporation. The authority herein

granted may be exercised either by any such officer in person or by any other person authorized so to do by proxy or power of attorney duly executed by said officer.

Section 6. Stock Purchase Plans. The Corporation may adopt and carry out a stock purchase plan or agreement or stock option plan or agreement providing for the issue and sale for such consideration as may be fixed of its unissued shares, or of issued shares acquired or to be acquired, to one (1) or more of the employees or directors of the Corporation or of a subsidiary or to a trustee on their behalf and for the payment for such shares in installments or at one time, and may provide for aiding any such persons in paying for such shares by compensation for services rendered, promissory notes or otherwise.

Any such stock purchase plan or agreement or stock option plan or agreement may include, among other features, the fixing of eligibility for participation therein, the class and price of shares to be issued or sold under the plan or agreement, the number of shares which may be subscribed for, the method of payment therefor, the reservation of title until full payment therefor, the effect of the termination of employment and option or obligation on the part of the Corporation to repurchase the shares upon termination of employment, restrictions upon transfer of the shares, the time limits of and termination of the plan, and any other matters, not in violation of applicable law, as may be included in the plan as approved or authorized by the Board or any committee of the Board.

Section 7. Annual Report to Shareholders. The annual report to shareholders referred to in Section 1501 of the California General Corporation Law is expressly waived, but nothing herein shall be interpreted as prohibiting the Board from issuing annual or other periodic reports to shareholders.

Section 8. Construction and Definitions. Unless the context otherwise requires, the general provisions, rules of construction and definitions contained in the General Provisions of the California Corporations Code and in the California General Corporation Law shall govern the construction of these Bylaws.

ARTICLE VI
INDEMNIFICATION

Section 1. Definitions. For the purposes of this Article, "agent" means any person who is or was a director, officer, employee or other agent of the Corporation, or is or was serving at the request of the Corporation as a director, officer, employee or agent of another foreign or domestic corporation, partnership, joint venture, trust or other enterprise, or was a director, officer, employee or agent of a foreign or domestic corporation which was a predecessor corporation of the Corporation or of another enterprise at the request of such predecessor corporation. "Proceeding" means any threatened, pending or completed action or proceeding, whether civil, criminal, administrative or investigative and "expenses" includes without limitation attorneys' fees and any expenses of establishing a right to indemnification under Sections 4 or 5(d) of this Article.

Section 2. Indemnification in Actions by Third Parties. The Corporation shall have power to indemnify any person who was or is a party or is threatened to be made a party to any

proceeding (other than an action by or in the right of the Corporation to procure a judgment in its favor) by reason of the fact that such person is or was an agent of the Corporation, against expenses, judgments, fines, settlements and other amounts actually and reasonably incurred in connection with such proceeding if such person acted in good faith and in a manner such person reasonably believed to be in the best interests of the Corporation and, in the case of a criminal proceeding, had no reasonable cause to believe the conduct of such person was unlawful. The termination of any proceeding by judgment, order, settlement, conviction or upon a plea of nolo contendere or its equivalent shall not, of itself, create a presumption that the person did not act in good faith and in a manner which the person reasonably believed to be in the best interests of the Corporation or that the person had reasonable cause to believe that the person's conduct was unlawful.

Section 3. Indemnification in Actions by or in the Right of the Corporation. The Corporation shall have the power to indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action by or in the right of the Corporation to procure a judgment in its favor by reason of the fact that such person is or was an agent of the Corporation, against expenses actually and reasonably incurred by such person in connection with the defense or settlement of such action, provided that no such person shall be indemnified for acts, omissions or transactions for which California Corporations Code Section 204(a)(10) disallows eliminating or limiting the personal liability of a director. No indemnification shall be made under this Section 3 for any of the following:

(a) In respect of any claim, issue or matter as to which such person shall have been adjudged to be liable to the Corporation in the performance of such person's duty to the Corporation and its shareholders, unless and only to the extent that the court in which such proceeding is or was pending shall determine upon application that, in view of all the circumstances of the case, such person is fairly and reasonably entitled to indemnity for expenses and then only to the extent that the court shall determine;

(b) Of amounts paid in settling or otherwise disposing of a pending action without court approval; or

(c) Of expenses incurred in defending a pending action which is settled or otherwise disposed of without court approval.

Section 4. Mandatory Indemnification Against Expenses. To the extent that an agent of the Corporation has been successful on the merits in defense of any proceeding referred to in Sections 2 or 3 of this Article or in defense of any claim, issue or matter therein, the agent shall be indemnified against expenses actually and reasonably incurred by the agent in connection therewith.

Section 5. Required Determinations. Except as provided in Section 4 of this Article, any indemnification under this Article shall be made by the Corporation only if authorized in the specific case, upon a determination that indemnification of the agent is proper in the circumstances because the agent has met the applicable standard of conduct set forth in Sections 2 or 3 of this Article, by any of the following:

(a) A majority vote of a quorum consisting of directors who are not parties to such proceeding;

(b) If a quorum of directors is not obtainable, by independent legal counsel in a written opinion;

(c) Approval of the shareholders, with the shares owned by the person to be indemnified not being entitled to vote thereon; or

(d) The court in which such proceeding is or was pending upon application made by the Corporation or the agent or the attorney or other person rendering services in connection with the defense, whether or not such application by the agent, attorney or other person is opposed by the Corporation.

Section 6. Advance of Expenses. Expenses incurred in defending any proceeding may be advanced by the Corporation prior to the final disposition of such proceeding upon receipt of an undertaking by or on behalf of the agent to repay such amount if it shall be determined ultimately that the agent is not entitled to be indemnified as authorized in this Article.

Section 7. Other Indemnification. The indemnification provided by this section shall not be deemed exclusive of any other rights to which those seeking indemnification may be entitled under any agreement, vote of shareholders or disinterested directors or otherwise, both as to action in an official capacity and as to action in another capacity while holding such office, to the extent such additional rights to indemnification are authorized in the Articles of this corporation. The rights to indemnity hereunder shall continue as to a person who has ceased to be a director, officer, employee, or agent and shall inure to the benefit of the heirs, executors, and administrators of the person. Nothing contained in this Article shall affect any right to indemnification to which persons other than such directors and officers may be entitled by contract or otherwise.

Section 8. Circumstances Where Indemnification Not Permitted. No indemnification or advance shall be made under this Article, except as provided in Sections 4 or 5(d) of this Article, in any circumstance where it appears:

(a) That it would be inconsistent with a provision of the Articles, a resolution of the shareholders or an agreement in effect at the time of the accrual of the alleged cause of action asserted in the proceeding in which the expenses were incurred or other amounts were paid, which prohibits or otherwise limits indemnification; or

(b) That it would be inconsistent with any condition expressly imposed by a court in approving a settlement.

Section 9. Insurance. The Corporation shall have power to purchase and maintain insurance on behalf of any agent of the Corporation against any liability asserted against or incurred by the agent in such capacity or arising out of the agent's status as such whether or not the Corporation would have the power to indemnify the agent against such liability under the provisions of this Article.

Section 10. Nonapplicability to Fiduciaries of Employee Benefit Plans. This Article does not apply to a proceeding against any trustee, investment manager or other fiduciary of an employee benefit plan in such person's capacity as such, even though such person may also be an agent as defined in Section 1 of this Article. The Corporation shall have power to indemnify such a trustee, investment manager or other fiduciary to the extent permitted by subdivision (f) of Section 207 of the California General Corporation Law.

ARTICLE VII
AMENDMENTS

Section 1. Amendment By Shareholders. New bylaws may be adopted or these Bylaws may be amended or repealed by the vote or written consent of holders of a majority of the outstanding shares entitled to vote; provided, however, that if the Articles of Incorporation of the corporation set forth the number of authorized directors of the corporation, then the authorized number of directors may be changed only by an amendment of the Articles of Incorporation.

Section 2. Amendment By Directors. Subject to the rights of shareholders as provided in Section 1 of this Article VII of these Bylaws, bylaws, other than bylaws or an amendment of a bylaw changing the authorized number of directors (except to fix the authorized number of directors pursuant to a bylaw providing for a variable number of directors), may be adopted, amended or repealed by the Board of Directors.

CERTIFICATE OF SECRETARY

I, the undersigned, do hereby certify:

1. That I am the duly elected and acting Secretary of:

PCA/SAP HOLDINGS, INC.,
a California corporation

2. That the foregoing Bylaws, comprising seventeen (17) pages, constitute the Bylaws of said corporation as duly adopted by action of the Board of Directors of the Corporation duly taken on October 26, 2004.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 26th day of October, 2004.

Collette Kakuk

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ACTION BY WRITTEN CONSENT OF THE BOARD OF DIRECTORS IN LIEU OF ORGANIZATIONAL MEETING

PCA/SAP HOLDINGS, INC.,
a California corporation

The undersigned, being all of the directors (the "Board" or "Board of Directors") of PCA/SAP Holdings, Inc., a California corporation (the "Corporation"), acting pursuant to the authority of Section 307(b) of the California General Corporation Law and the Bylaws of the Corporation, do hereby adopt, ratify and approve the following resolutions and direct the Secretary of the Corporation to place a copy hereof in the Corporation's book of minutes:

ARTICLES OF INCORPORATION

RESOLVED, that the Articles of Incorporation, in the form submitted to and reviewed by the Board of Directors, as filed in the Office of the Secretary of State of the State of California on October 26, 2004, be and hereby are ratified and adopted as the Articles of Incorporation of the Corporation, and the Secretary is directed to insert said Articles and the Certificate of Incorporation issued by the Secretary of State in the corporate record book of the Corporation.

ACTIONS BY INCORPORATOR

RESOLVED, that the actions taken by the Incorporator since the Corporation was authorized to commence business pursuant to the provisions of the California General Corporation Law are hereby ratified and affirmed.

RESOLVED FURTHER, that the resignation of the Incorporator presented to the Board of Directors is hereby accepted and ordered to be appended to and made a part of these resolutions.

BYLAWS

WHEREAS, the Board of Directors has not yet adopted any bylaws for the regulation of the Corporation.

WHEREAS, there has been presented to the undersigned Directors a form of bylaws for the Bylaws of the Corporation.

WHEREAS, it is deemed to be in the best interests of the Corporation and its shareholders that said bylaws be adopted by the Corporation as and for the Bylaws of the Corporation.

NOW, THEREFORE, BE IT RESOLVED, that the form of bylaws presented to the Board of Directors be, and the same hereby is, in all respects approved and adopted as the Bylaws of the Corporation.

RESOLVED FURTHER, that the Secretary of this Corporation be, and hereby is, authorized and directed to execute a certificate of adoption of said Bylaws and to place a copy thereof, as so certified, in the Book of Minutes of the Corporation, and to see that a copy of said Bylaws, similarly certified, is kept at the principal office for the transaction of business of the Corporation in accordance with Section 213 of the California Corporations Code.

CORPORATE SEAL

RESOLVED, that the form of the corporate seal presented to the Board of Directors is approved and adopted as the corporate seal of the Corporation; provided, however, that the use of such seal shall not be required upon, and shall not affect the validity of, any instrument issued or executed by the Corporation.

STOCK CERTIFICATE

RESOLVED, that the form of stock certificate presented to the Board of Directors is approved and adopted as the form stock certificate of the Corporation.

LOCATION OF PRINCIPAL EXECUTIVE OFFICE

RESOLVED, that the principal executive office of the Corporation shall be located at 1818 E. Rosslynn Avenue, Fullerton, California 92831.

NUMBER OF DIRECTORS

RESOLVED, that the initial number of Directors of the Corporation shall be Five (5), subject to change in accordance with the Bylaws.

ELECTION OF OFFICERS

RESOLVED, that the following persons be and hereby are elected to the offices of the Corporation designated below, to have the powers, duties and responsibilities in such offices as are specified by the Bylaws of the Corporation and by applicable law, and to serve at the pleasure of the Board of Directors:

Name	Office
Robert Winters	Chief Executive Officer
Anthony Kakuk	President
Peter Gilbert	Chief Financial Officer, Treasurer and Vice President
Collette Kakuk	Secretary and Vice President

ORGANIZATIONAL EXPENSES

RESOLVED, that the officers of the Corporation be, and hereby are authorized and directed to cause the Corporation to pay all charges and expenses incident to and necessary for the incorporation and organization of the Corporation, and to reimburse any person who has made any disbursement therefor.

BANK ACCOUNTS

RESOLVED, that the President is hereby authorized:

(a) To designate one or more banks, trust companies or other similar institutions as depositories of the funds, including, without limitation, cash and cash equivalents, of the Corporation;

(b) To open, keep and close general and special bank accounts, including general deposit accounts, payroll accounts and working fund accounts, with any such depository;

(c) To cause to be deposited in such accounts with any such depository, from time to time, such funds, including, without limitation, cash and cash equivalents, of the Corporation as such officer(s) deem necessary or advisable and to designate or change the designation of the officer or officers and agent or agents of the Corporation who will be authorized to make such deposits and to endorse checks, drafts, or other instruments for such deposit;

(d) From time to time to designate or change the designation of the officer or officers and agent or agents of the Corporation who will be authorized to sign or countersign checks, drafts, or other orders for the payment of money issued in the name of the Corporation against any funds deposited in any of such accounts, and to revoke any such designation;

(e) To authorize the use of facsimile signatures for the signing or countersigning of checks, drafts, or other orders for the payment of money, and to enter into such agreements as banks and trust companies customarily require as a condition for permitting the use of facsimile signatures;

(f) To make such general and special rules and regulations with respect to such accounts as they may deem necessary or advisable; and

(g) To complete, execute and/or certify any customary printed blank signature card forms in order conveniently to exercise the authority granted by this resolution and any resolutions printed thereon shall be deemed adopted as a part hereof.

RESOLVED FURTHER, that all form resolutions required by any such depository is hereby adopted in such form utilized by such depository, and the Secretary of the Corporation is hereby authorized to certify such resolution as having been adopted hereby and is directed to insert the form of such resolutions in the Minute Book immediately following this Action by Written Consent.

RESOLVED FURTHER, that any such depository to which a copy certified by the Secretary of the Corporation of these resolutions shall have been delivered shall be entitled to rely thereon for all purposes until it shall have received written notice of the revocation or amendment of these resolutions by the Board of Directors of the Corporation.

AGENT FOR SERVICE OF PROCESS

RESOLVED, that Robert Winters, named as the initial agent for service of process in the Articles of Incorporation of the Corporation, hereby is confirmed as the Corporation's agent for the purpose of acceptance of service of process.

OTHER FILINGS

RESOLVED, that the officers of the Corporation, or any one acting alone, are authorized and directed to make such filings and applications, including, without limitation, the statement required by Section 1502 of the California General Corporation Law, to execute and deliver such documents and instruments and to do such acts and things as such officer(s) deem necessary in order to obtain such licenses, authorizations and permits as are necessary or desirable for the Corporation's business, to fulfill such legal requirements as are applicable to the Corporation or its business or to complete the organization of the Corporation.

ISSUANCE OF STOCK

WHEREAS, the Corporation is authorized in its Articles of Incorporation to issue One Million (1,000,000) shares of Common Stock, without par value.

WHEREAS, it is deemed to be in the best interests of this Corporation to issue and sell Ten Thousand (10,000) shares of its Common Stock to the trusts and person, in the amounts, and for the consideration set forth below:

Name	Number of Shares	Consideration
PRVY-Controlled/Privacy PRVY-Controlled/Privacy Co-Trustees of the PRVY-Controlled/Privacy Revocable Trust dated PRVY-Controlled/Privacy PRVY-Controlled/Privacy	PRVY-Controll	All of the outstanding shares of capital stock of CNK Capital, Inc., dba Santa Ana Plating, a California corporation, held by such shareholder, pursuant to a certain Reorganization Agreement made as of December 8, 2004.
PRVY-Controlled/Privacy	PRVY-Controll	All of the outstanding shares of capital stock of CNK Capital, Inc., dba Santa Ana Plating, a California corporation, held by such shareholder, pursuant to a certain Reorganization Agreement made as of December 8, 2004.
PRVY-Controlled/Privacy PRVY-Controlled/Pri as Trustees of the PRVY-Controlled/Pri PRVY-Controlled/Privacy rust	PRVY-Controll	All of the outstanding membership interests of PCA Industries, LLC, a California limited liability company, pursuant to a certain Reorganization Agreement made as of December 8, 2004.

NOW, THEREFORE, BE IT RESOLVED, that this Corporation is hereby authorized and directed to issue and sell shares of Common Stock of this Corporation to the trusts and person and for the consideration set forth above, conditioned upon the receipt by the Corporation of such consideration for said stock.

RESOLVED FURTHER, that the Board hereby determines, after consideration of all relevant factors, that the fair market value of the Corporation's Common Stock as of the date hereof is One Hundred Five Dollars ($105.00) per share.

RESOLVED FURTHER, that the shares of Common Stock issued and sold by the Corporation pursuant to the foregoing resolutions, when the consideration therefor shall have been received by the Corporation, shall be duly and validly issued, fully paid and nonassessable shares and that the consideration received therefor shall be credited to appropriate capital accounts of the Corporation.

RESOLVED FURTHER, that each of the officers of the Corporation is authorized and directed to prepare and file, or cause to be prepared and filed, (a) an appropriate Notice of Transaction Pursuant to Corporations Code Section 25102(f), not later than 15 calendar days after the date of the adoption of this resolution, pursuant to Section 25102(f) of the California Corporate Securities

Law of 1968, and/or (b) any other applicable securities filings pursuant to the terms of exemption from qualification or registration provided by any other state or federal securities laws.

RESOLVED FURTHER, that the appropriate officers of the Corporation be, and each of them hereby is, authorized and directed, for and on behalf of the Corporation, (a) to take all actions necessary to comply with the securities laws with respect to the above-described issuance of shares, (b) to thereafter issue on behalf of the Corporation, pursuant to the authorization above, the shares of Common Stock described above, and (c) to take such other action as they may deem necessary and appropriate to carry out the issuance of the shares and the intent of these resolutions.

FISCAL YEAR

RESOLVED, that the Corporation's fiscal year shall begin on January 1 of each year and end on December 31 of each year.

S CORPORATION ELECTION

RESOLVED, that this Corporation hereby elects to be taxed pursuant to the provisions of Section 1362 of the Internal Revenue Code of 1986, as amended, or such other provisions of law now or hereafter applicable to such election, and that the officers of this Corporation cause to be executed and filed with the appropriate district director of the Internal Revenue Service all forms and consents necessary for such election, and take all such other action as may be deemed necessary or advisable by counsel for this Corporation to exercise such election.

SHAREHOLDERS MEETINGS

RESOLVED, that until further action by the Board of Directors of this Corporation, annual meetings of the shareholders shall be held at 10:00 a.m. on the first Tuesday in April of each year, commencing April 2005; provided, however, if said date shall be declared a national holiday in any calendar year, the annual meeting shall be held on the business day next following.

REORGANIZATION AGREEMENT

WHEREAS, there has been presented to and considered by this Board of Directors a proposal that this Corporation acquire all of the outstanding capital stock of CNK Capital, Inc., dba Santa Ana Plating, a California corporation ("CNK"), and all of the outstanding membership interests of PCA Industries, LLC, a California limited liability company (the "Reorganization"), pursuant to a certain Reorganization Agreement made as of December 8, 2004 (the "Reorganization Agreement") presented to this Board of Directors.

WHEREAS, such Reorganization and Reorganization Agreement are deemed to be in the best interest of this Corporation and its shareholders.

NOW, THEREFORE, BE IT RESOLVED, that the Reorganization is hereby confirmed, ratified, adopted and approved.

RESOLVED FURTHER, the Reorganization Agreement, in the form presented to this Board of Directors, together with such changes, amendments and modifications as may be approved by the officers of this Corporation, together with any other documents, instruments, agreements contemplated thereby, such approval conclusively to be deemed given by the execution of such Reorganization Agreement by the appropriate officer of the Corporation, be and hereby is, confirmed, ratified, adopted and approved.

RESOLVED FURTHER, that this Corporation is hereby authorized and directed to execute, deliver and perform the Reorganization Agreement, and consummate the Reorganization contemplated thereby.

RESOLVED FURTHER, that the officers of this Corporation be, and each of them hereby is, authorized and directed to take all such additional actions, including, without limitation, executing, delivering, filing and recording any necessary instruments or documents, including, without limitation, any agreements, documents or instruments contemplated by the Reorganization Agreement, as may be reasonably necessary to give effect to the foregoing resolutions.

RESOLVED FURTHER, that any and all actions or undertakings by, on behalf of and in the name of the Corporation for purposes of the foregoing resolutions be, and they hereby are, ratified, confirmed and approved in all respects and for all purposes.

SHAREHOLDER AGREEMENT

WHEREAS, there has been presented to and considered by this Board of Directors a proposal Reorganization.

WHEREAS, in order to consummate the Reorganization, the Corporation deems it to be in the best interest of the Corporation and its shareholders that the shareholders enter into a Shareholder Agreement effective January 3, 2005 (the "Shareholder Agreement"), substantially in the form presented to the undersigned.

NOW, THEREFORE, BE IT RESOLVED, that the Shareholder Agreement, in the form presented to this Board of Directors, together with such changes, amendments and modifications as may be approved by the officers of this Corporation, together with any other documents, instruments, agreements contemplated thereby, such approval conclusively to be deemed given by the execution of such Shareholder Agreement by the appropriate officer of the Corporation, be and hereby is, confirmed, ratified, adopted and approved.

RESOLVED FURTHER, that this Corporation is hereby authorized and directed to execute, deliver and perform the Shareholder Agreement.

RESOLVED FURTHER, that the officers of this Corporation be, and each of them hereby is, authorized and directed to take all such additional actions, including, without limitation, executing, delivering, filing and recording any necessary instruments or documents, including, without limitation, any agreements, documents or instruments contemplated by the Shareholder Agreement, as may be reasonably necessary to give effect to the foregoing resolutions.

RESOLVED FURTHER, that any and all actions or undertakings by, on behalf of and in the name of the Corporation for purposes of the foregoing resolutions be, and they hereby are, ratified, confirmed and approved in all respects and for all purposes.

INCENTIVE PROGRAM

WHEREAS, there has been presented to and considered by the Board of Directors a proposal that the Corporation adopt and approve an Incentive Program of the Corporation (the "Incentive Program") in the form presented to this Board of Directors, and as attached as Exhibit B to the Shareholders Agreement.

WHEREAS, the Incentive Program contemplates that the Corporation shall pay to the PRVY-Controlled/Privacy as Trustees of the PRVY-Controlled/Privac PRVY-Controlled/Privacy Trust certain deferred compensation upon the happening of certain events defined in the Incentive Program.

WHEREAS, it is deemed to be in the best interests of this Corporation and its shareholders to adopt the Incentive Program.

NOW, THEREFORE, BE IT RESOLVED, that the Incentive Program be, and hereby is, ratified, approved, adopted and affirmed.

RESOLVED FURTHER, that the officers of the Corporation be, and each of them hereby is, authorized and directed to execute and deliver such other documents and instruments and to undertake any and all other acts and proceedings as such officers deem necessary or advisable to fulfill such legal requirements as are applicable to the Corporation to effectuate the foregoing resolutions.

RESOLVED FURTHER, that the officers of this Corporation be, and each of them hereby is, authorized and directed to take all such additional actions, including, without limitation, executing, delivering, filing and recording any necessary instruments or documents, including, without limitation, any agreements, documents or instruments contemplated by the Incentive Program, as may be reasonably necessary to give effect to the foregoing resolutions.

RESOLVED FURTHER, that any and all actions or undertakings by, on behalf of and in the name of the Corporation for purposes of the foregoing resolutions be, and they hereby are, ratified, confirmed and approved in all respects and for all purposes.

GENERAL CORPORATE AUTHORITY

RESOLVED, that each of the officers of the Corporation is authorized, directed and empowered, in the name and on behalf of the Corporation and under its corporate seal or otherwise, to execute and deliver any and all such further documents, applications, certificates, agreements or any other instruments or documents or amendments thereto, to pay all such expenses, and to do and to cause to be done any and all other acts and things as such officers may, in their discretion, deem necessary or appropriate to carry out the purposes of the foregoing resolutions; and that the taking of each such action shall be exclusive evidence of its necessity or advisability.

IN WITNESS WHEREOF, the undersigned, being all of the members of the Board of Directors of the Corporation, do hereby adopt the foregoing resolutions by written consent as of October 26, 2004.

Anthony Kakuk

Collette Kakuk

Peter Gilbert

Robert Winters

Robert Winters, Jr.

RESOLVED FURTHER, that any and all actions or undertakings by, on behalf of and in the name of the Corporation for purposes of the foregoing resolutions be, and they hereby are, ratified, confirmed and approved in all respects and for all purposes.

GENERAL CORPORATE AUTHORITY

RESOLVED, that each of the officers of the Corporation is authorized, directed and empowered, in the name and on behalf of the Corporation and under its corporate seal or otherwise, to execute and deliver any and all such further documents, applications, certificates, agreements or any other instruments or documents or amendments thereto, to pay all such expenses, and to do and to cause to be done any and all other acts and things as such officers may, in their discretion, deem necessary or appropriate to carry out the purposes of the foregoing resolutions; and that the taking of each such action shall be exclusive evidence of its necessity or advisability.

IN WITNESS WHEREOF, the undersigned, being all of the members of the Board of Directors of the Corporation, do hereby adopt the foregoing resolutions by written consent as of October 26, 2004.

Anthony Kakuk

Collette Kakuk

Peter Gilbert

Robert Winters

Robert Winters, Jr.

`October 26, 2004

INCORPORATED UNDER THE LAWS

OF THE STATE OF CALIFORNIA

No. 1

PRVY-Controlled/Privacy [redacted] *Shares*

PCA/SAP HOLDINGS, INC.

Authorized Capital Stock: 1,000,000 Shares of Common Stock

COMMON SHARES

SEE LEGEND(S) ENDORSED ON REVERSE SIDE

THIS CERTIFIES THAT PRVY-Controlled/Privacy *Co-Trustees of the* PRVY-Controlled/Privacy [redacted] *and* PRVY-Controlled/Privacy *is the record holder of* PRVY-Controlled/Privacy [redacted] PRVY-Controlled/Privacy *hares of stock transferable only on the books of the Corporation by the holder hereof in person or by Attorney upon surrender of this Certificate properly endorsed or assigned.*

IN WITNESS WHEREOF, *the said Corporation has caused this Certificate to be signed by its duly authorized officers and its Corporate Seal to be hereunto affixed*

this 26th day *of October, A.D. 2004*

Anthony Kakuk, President

Collette Kakuk, Secretary

For value received _____ *hereby sell, assign and transfer unto*

PLEASE INSERT SOCIAL SECURITY OR OTHER IDENTIFYING NUMBER OF ASSIGNEE

_____

_____

(NAME AND ADDRESS OF TRANSFEREE SHOULD BE PRINTED OR TYPEWRITTEN

_____ *Shares represented by the within certificate and, if required, do hereby irrevocably constitute and appoint* _____ *Attorney to transfer the said Shares on the books of the within named Corporation, with full power of substitution in the premises.*

Dated _____

In presence of _____, _____

NOTICE: THE SIGNATURE ON THIS ASSIGNMENT MUST CORRESPOND WITH THE NAME AS WRITTEN UPON THE FACE OF THE CERTIFICATE, IN EVERY PARTICULAR, WITHOUT ALTERATION, ENLARGEMENT, OR ANY CHANGE WHATEVER.

THE SECURITIES REPRESENTED BY THIS CERTIFICATE HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933; THEY HAVE BEEN ACQUIRED BY THE HOLDER FOR INVESTMENT AND MAY NOT BE PLEDGED, HYPOTHECATED, SOLD, TRANSFERRED OR OTHERWISE DISPOSED OF EXCEPT AS MAY BE AUTHORIZED UNDER THE SECURITIES ACT OF 1933, AND THE RULES AND REGULATIONS PROMULGATED THEREUNDER.

THE SALE, TRANSFER OR HYPOTHECATION OF THE SHARES REPRESENTED BY THIS CERTIFICATE IS RESTRICTED BY THE PROVISIONS OF A SHAREHOLDERS AGREEMENT AMONG THE SHAREHOLDERS AND THE COMPANY. ALL OF THE PROVISIONS OF SUCH AGREEMENT ARE INCORPORATED BY THIS REFERENCE INTO THIS CERTIFICATE. COPIES OF SUCH AGREEMENT MAY BE VIEWED UPON PROPER APPLICATION TO THE COMPANY'S SECRETARY.

October 26, 2004

INCORPORATED UNDER THE LAWS

OF THE STATE OF CALIFORNIA

No. 2

PRVY-Controlled/Privacy [redacted] *Shares*

PCA/SAP HOLDINGS, INC.

Authorized Capital Stock: 1,000,000 Shares of Common Stock

COMMON SHARES

SEE LEGEND(S) ENDORSED ON REVERSE SIDE

THIS CERTIFIES THAT PRVY-Controlled/Privacy [redacted] *is the record holder of* PRVY-Controlled/Privacy PRVY-Controlled/Privacy [redacted] *shares of stock transferable only on the books of the Corporation by the holder hereof in person or by Attorney upon surrender of this Certificate properly endorsed or assigned.*

IN WITNESS WHEREOF, *the said Corporation has caused this Certificate to be signed by its duly authorized officers and its Corporate Seal to be hereunto affixed this 26th day of October, A.D. 2004*

Anthony Kakuk, President

Colette Kakuk, Secretary

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For value received _____ *hereby sell, assign and transfer unto*

PLEASE INSERT SOCIAL SECURITY OR OTHER IDENTIFYING NUMBER OF ASSIGNEE

(NAME AND ADDRESS OF TRANSFEREE SHOULD BE PRINTED OR TYPEWRITTEN

_____ *Shares represented by the within certificate and, if required, do hereby irrevocably constitute and appoint* _____ *Attorney to transfer the said Shares on the books of the within named Corporation, with full power of substitution in the premises.*

Dated _____

In presence of _____, _____

NOTICE: THE SIGNATURE ON THIS ASSIGNMENT MUST CORRESPOND WITH THE NAME AS WRITTEN UPON THE FACE OF THE CERTIFICATE, IN EVERY PARTICULAR, WITHOUT ALTERATION, ENLARGEMENT, OR ANY CHANGE WHATEVER.

THE SECURITIES REPRESENTED BY THIS CERTIFICATE HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933; THEY HAVE BEEN ACQUIRED BY THE HOLDER FOR INVESTMENT AND MAY NOT BE PLEDGED, HYPOTHECATED, SOLD, TRANSFERRED OR OTHERWISE DISPOSED OF EXCEPT AS MAY BE AUTHORIZED UNDER THE SECURITIES ACT OF 1933, AND THE RULES AND REGULATIONS PROMULGATED THEREUNDER.

THE SALE, TRANSFER OR HYPOTHECATION OF THE SHARES REPRESENTED BY THIS CERTIFICATE IS RESTRICTED BY THE PROVISIONS OF A SHAREHOLDERS AGREEMENT AMONG THE SHAREHOLDERS AND THE COMPANY. ALL OF THE PROVISIONS OF SUCH AGREEMENT ARE INCORPORATED BY THIS REFERENCE INTO THIS CERTIFICATE. COPIES OF SUCH AGREEMENT MAY BE VIEWED UPON PROPER APPLICATION TO THE COMPANY'S SECRETARY.

October 26, 2004

INCORPORATED UNDER THE LAWS

OF THE STATE OF CALIFORNIA

No. 3

PRVY-Controlled/Privacy [redacted] *Shares*

PCA/SAP HOLDINGS, INC.

Authorized Capital Stock: 1,000,000 Shares of Common Stock

COMMON SHARES

SEE LEGEND(S) ENDORSED ON REVERSE SIDE

THIS CERTIFIES THAT PRVY-Controlled/Privacy *as Trustees of* PRVY-Controlled/Privacy [redacted] PRVY-Controlled/Privacy *s the record holder of* [redacted] *shares of stock transferable only on the books of the Corporation by the holder hereof in person or by Attorney upon surrender of this Certificate properly endorsed or assigned.*

IN WITNESS WHEREOF, *the said Corporation has caused this Certificate to be signed by its duly authorized officers and its Corporate Seal to be hereunto affixed*

this 26th day *of October, A.D. 2004*

Anthony Kakuk, President

Collette Kakuk, Secretary

For value received _____ *hereby sell, assign and transfer unto*

PLEASE INSERT SOCIAL SECURITY OR OTHER
IDENTIFYING NUMBER OF ASSIGNEE

(NAME AND ADDRESS OF TRANSFEREE SHOULD BE PRINTED OR TYPEWRITTEN

_____ *Shares represented by the within certificate and, if required, do hereby irrevocably constitute and appoint* _____ *Attorney to transfer the said Shares on the books of the within named Corporation, with full power of substitution in the premises.*

Dated _____

In presence of _____, _____

NOTICE: THE SIGNATURE ON THIS ASSIGNMENT MUST CORRESPOND WITH THE NAME AS WRITTEN UPON THE FACE OF THE CERTIFICATE, IN EVERY PARTICULAR, WITHOUT ALTERATION, ENLARGEMENT, OR ANY CHANGE WHATEVER.

THE SECURITIES REPRESENTED BY THIS CERTIFICATE HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933; THEY HAVE BEEN ACQUIRED BY THE HOLDER FOR INVESTMENT AND MAY NOT BE PLEDGED, HYPOTHECATED, SOLD, TRANSFERRED OR OTHERWISE DISPOSED OF EXCEPT AS MAY BE AUTHORIZED UNDER THE SECURITIES ACT OF 1933, AND THE RULES AND REGULATIONS PROMULGATED THEREUNDER.

THE SALE, TRANSFER OR HYPOTHECATION OF THE SHARES REPRESENTED BY THIS CERTIFICATE IS RESTRICTED BY THE PROVISIONS OF A SHAREHOLDERS AGREEMENT AMONG THE SHAREHOLDERS AND THE COMPANY. ALL OF THE PROVISIONS OF SUCH AGREEMENT ARE INCORPORATED BY THIS REFERENCE INTO THIS CERTIFICATE. COPIES OF SUCH AGREEMENT MAY BE VIEWED UPON PROPER APPLICATION TO THE COMPANY'S SECRETARY.

REORGANIZATION AGREEMENT

This REORGANIZATION AGREEMENT ("Agreement") is made as of December 8, 2004, by PCA INDUSTRIES, LLC, a California limited liability company ("PCA") PRVY-Controlled/Privacy PRVY-Controlled/Privacy, an individual PRVY-Controlled/Privacy AS CO-TRUSTEES OF THE PRVY-Controlled/Privacy PRVY-Controlled/Privacy an individual, PRVY-Controlled/Privacy CNK CAPITAL, INC., dba SANTA ANA PLATING, a California corporation ("SAP"), PRVY-Controlled/Privacy an individual PRVY-Controlled/Privacy, PRVY-Controlled/Privacy, an individual PRVY-Controlled/Privacy PRVY-Controlled/Privacy AS TRUSTEES OF THE and PCA/SAP HOLDINGS, INC., a California corporation ("Holdings"), with reference to the following facts:

RECITALS

A. The PRVY-Controlled/Privacy (collectively the "PCA Members") are the sole members of PCA. PRVY-Controlled/Privacy (the "SAP Shareholder") is the sole shareholder of SAP. The parties desire to combine the operations of PCA and SAP by contributing all of the limited liability company interests of PCA and all of the outstanding shares of capital stock of SAP to Holdings, so that SAP and PCA become wholly owned subsidiaries of Holdings. In consideration of the transfer of such shares and interests, the parties desire that Holdings issue its shares so that the PRVY-Controlled/Privacy shall hold, in the aggregate, 80% of the outstanding shares of Holdings, and the PRVY-Controlled/Privacy holds 20% of the outstanding shares of Holdings.

B. The PRVY-Controlled/Pr Trust, PRVY-Controlled/Privacy are collectively referred to herein as the "SAP Parties." The PRVY-Controlled/Priva Trust, PRVY-Controlled/Privacy are collectively referred to herein as the "PCA Parties."

AGREEMENT

The parties, intending to be legally bound, agree as follows:

1. **DEFINITIONS.**

For purposes of this Agreement, capitalized terms shall have the meanings specified in Exhibit A hereto.

2. **CONTRIBUTION OF SHARES; CLOSING.**

2.1 **Shares**. Subject to the terms and conditions of this Agreement, at the Closing, (a) the SAP Shareholder shall contribute and transfer to Holdings all of the outstanding capital stock of SAP (the "SAP Shares"), in consideration of the issuance to it of 2,000 shares of Common Stock of Holdings, constituting 20% of the outstanding capital stock of Holdings, and (b) the PCA Members shall contribute and transfer to Holdings all of the outstanding membership interests of PCA (the "PCA Interests"), in consideration of the issuance to them of 8,000 shares of Common Stock of Holdings, constituting 80% of the outstanding capital stock of Holdings.

2.2 **Closing**. The closing of the transactions (the "Closing") provided for in this Agreement will take place at the offices of PCA's counsel at 611 Anton Boulevard, Suite 1400, Costa Mesa, California, at 10:00 a.m. (local time) on January 3, 2005. Subject to the provisions of Section 11, failure to consummate the purchase and sale provided for in this Agreement on the date and time and at the place determined pursuant to this Section 2.2 will not result in the termination of this Agreement and will not relieve any party of any obligation under this Agreement.

2.3 **Closing Obligations**. At the Closing:

(a) The PCA Parties shall each (severally, and not jointly) deliver to Holdings:

(i) duly executed assignments by which their respective PCA Interests are assigned to Holdings;

(ii) releases in the form of Exhibit 2.3(a)(ii) executed by the PCA Members (collectively, the "PCA Members' Releases");

(iii) a certificate executed by each of them representing and warranting to the SAP Parties that each of the PCA Parties' representations and warranties in this Agreement was accurate in all respects as of the date of this Agreement and is accurate in all respects as of the Closing Date as if made on the Closing Date; and

(iv) a duly executed shareholder agreement with the SAP Parties and Holdings, with respect to the operation and governance of Holdings.

(b) The SAP Parties shall each (severally, and not jointly) deliver to Holdings:

(i) duly executed stock assignments separate from certificate, together with the original stock certificates representing the SAP Shares, by which the SAP Shares are assigned to Holdings;

(ii) a release in the form of Exhibit 2.3(b)(ii) executed by the SAP Shareholder (the "SAP Shareholder Release");

(iii) a certificate executed by each of them representing and warranting to the PCA Parties that each of the SAP Parties' representations and warranties in this Agreement was accurate in all respects as of the date of this Agreement and is accurate in all respects as of the Closing Date as if made on the Closing Date; and

(iv) a duly executed shareholder agreement with the PCA Parties, and Holdings, with respect to the operation and governance of Holdings.

(c) Holdings shall deliver to the PCA Members and the SAP Shareholder stock certificates representing the following numbers of shares of common stock of Holdings, which taken together constitutes all of the outstanding shares of common stock of Holdings:

(i) to the PRVY-Controlled/Privacy, PRVY-Controlled shares of Holdings;

(ii) to PRVY-Controlled/Pri PRVY-Controll shares of Holdings; and

(iii) the PRVY-Controlled/Privacy PRVY-Controll shares of Holdings.

3. **REPRESENTATIONS AND WARRANTIES OF THE PCA PARTIES.**

The PCA Parties jointly and severally represent and warrant to the SAP Parties that except as set forth in the PCA Disclosure Letter:

3.1 **Organization and Good Standing**.

(a) PCA is a limited liability company duly organized, validly existing, and in good standing under the laws of the State of California, with full limited liability company power and authority to conduct its business as it is now being conducted, to own or use the properties and assets that it purports to own or use, and to perform all its obligations hereunder. PCA is duly qualified to do business as a foreign limited liability company and is in good standing under the laws of each state or other jurisdiction in which either the ownership or use of the properties owned or used by it, or the nature of the activities conducted by it, requires such qualification. PCA does not have any subsidiaries or own any equity securities of any other corporation, partnership, limited liability company or other entity.

(b) The PCA Members have delivered to the SAP Shareholder copies of the Organizational Documents of PCA, as currently in effect.

3.2 **Authority; No Conflict**.

(a) This Agreement constitutes the legal, valid, and binding obligation of the PCA Parties, enforceable against them in accordance with its terms. The PCA Parties have the absolute and unrestricted right, power, authority, and capacity to execute and deliver this Agreement and to perform their obligations under this Agreement.

(b) Except as set forth in Section 3.2 of the PCA Disclosure Letter, neither the execution and delivery of this Agreement nor the consummation or performance of the transactions contemplated hereby, directly or indirectly (with or without notice or lapse of time):

(i) contravene, conflict with, or result in a violation of (A) any provision of the Organizational Documents of PCA, or (B) any resolution adopted by the members of manager of PCA;

(ii) contravene, conflict with, or result in a violation of, or give any Governmental Body or other Person the right to challenge any of the transactions contemplated hereby, or to exercise any remedy or obtain any relief under, any Legal Requirement or any Order to which PCA or either PCA Member, or any of the assets owned or used by PCA, may be subject;

(iii) contravene, conflict with, or result in a violation of any of the terms or requirements of, or give any Governmental Body the right to revoke, withdraw, suspend, cancel, terminate, or modify, any Governmental Authorization that is held by PCA or that otherwise relates to the business of, or any of the assets owned or used by, PCA;

(iv) cause PCA to become subject to, or to become liable for the payment of, any Tax;

(v) cause any of the assets owned by PCA to be reassessed or revalued by any taxing authority or other Governmental Body;

(vi) contravene, conflict with, or result in a violation or breach of any provision of, or give any Person the right to declare a default or exercise any remedy under, or to accelerate the maturity or performance of, or to cancel, terminate, or modify, any Applicable Contract to which PCA is a party or by which it is bound; or

(vii) result in the imposition or creation of any Encumbrance upon or with respect to any of the assets owned or used by PCA.

Except as set forth in Section 3.2 of the PCA Disclosure Letter, neither the PCA Parties nor PCA is or will be required to give any notice to or obtain any Consent from any Person in connection with the execution and delivery of this Agreement or the consummation or performance of any of the transactions contemplated hereby.

3.3 **Capitalization**. The sole members of PCA are the PCA Members. Each PCA Member is transferring to Holdings, at the Closing, his entire equity interest in PCA, and the interests so transferred (the "PCA Membership Interests") constitute all of the outstanding equity interests in PCA. The PCA Members are and will be on the Closing Date the record and beneficial owners and holders of the PCA Membership Interests, free and clear of all Encumbrances. The [redacted] Trust owns a 58.07% PCA Membership Interest, and [redacted] owns a 41.93% Membership Interest. There are no outstanding options, warrants, convertible securities or other obligations or arrangements to issue any equity securities of PCA. No legend or other reference to any purported Encumbrance appears upon any certificate representing equity securities of PCA. All of the outstanding equity securities of PCA have been duly authorized and validly issued and are fully paid and nonassessable. There are no Contracts relating to the issuance, sale, or transfer of any equity securities or other securities of PCA. None of the outstanding equity securities or other securities of PCA was issued in violation of the Securities Act or any other Legal Requirement. PCA does not own, or has any Contract to acquire, any equity securities or other securities of any Person or any direct or indirect equity or ownership inter business.

3.4 **Financial Statements**. PCA has delivered to the SAP Shareholder: (a) unaudited compiled balance sheets of PCA as at December 31, 2003 (the "PCA Balance Sheet"), and the related unaudited statements of income, changes in members equity and cash flow for the fiscal year then ended, and (b) an unaudited balance sheet of PCA as at October 2, 2004 (the "PCA

Interim Balance Sheet") and the related unaudited consolidated statements of income, changes in stockholders' equity, and cash flow for the period then ended, including in each case the notes thereto. Such financial statements and notes fairly present the financial condition and the results of operations, changes in stockholders' equity, and cash flow of PCA as at the respective dates of and for the periods referred to in such financial statements, all in accordance with GAAP, subject, in the case of interim financial statements, to normal recurring year-end adjustments (the effect of which will not, individually or in the aggregate, be materially adverse) and the absence of notes (that, if presented, would not differ materially from those included in the PCA Balance Sheet); the financial statements referred to in this Section 3.4 reflect the consistent application of such accounting principles throughout the periods involved, except as disclosed in the notes to such financial statements.

3.5 **Books and Records**. The books of account, minute books, stock record books, and other records of PCA all have been made available to the SAP Shareholder. At the Closing, all of those books and records will be in the possession of PCA.

3.6 **Title to Properties; Encumbrances**. Section 3.6 of the PCA Disclosure Letter contains a complete and accurate list of all real property, leaseholds, or other interests therein owned by PCA. PCA owns all the properties and assets (whether real, personal, or mixed and whether tangible or intangible) that they purport to own, including all of the properties and assets reflected in the PCA Balance Sheet and the PCA Interim Balance Sheet (except for assets held under capitalized leases disclosed or not required to be disclosed in Section 3.6 of the PCA Disclosure Letter and personal property sold since the date of the PCA Balance Sheet and the PCA Interim Balance Sheet, as the case may be, in the Ordinary Course of Business), and all of the properties and assets purchased or otherwise acquired by PCA since the date of the PCA Balance Sheet (except for personal property acquired and sold since the date of the PCA Balance Sheet in the Ordinary Course of Business and consistent with past practice). All material properties and assets reflected in the PCA Balance Sheet and the PCA Interim Balance Sheet are free and clear of all Encumbrances except, with respect to all such properties and assets, (a) security interests shown on the PCA Balance Sheet or the PCA Interim Balance Sheet as securing specified liabilities or obligations, with respect to which no default (or event that, with notice or lapse of time or both, would constitute a default) exists (other than as listed in the Disclosure Letter), (b) security interests incurred in connection with the purchase of property or assets after the date of the PCA Interim Balance Sheet (such security interests being limited to the property or assets so acquired), with respect to which no default (or event that, with notice or lapse of time or both, would constitute a default) exists, and (c) liens for current taxes not yet due.

3.7 **Condition and Sufficiency of Assets**. The buildings, plants, structures, and equipment of PCA are structurally sound, are in adequate operating condition and repair, and are adequate for the uses to which they are being put, and none of such buildings, plants, structures, or equipment is in need of maintenance or repairs except for ordinary, routine maintenance and repairs that are not material in nature or cost. The building, plants, structures, and equipment of PCA are sufficient for the continued conduct of PCA's business after the Closing in substantially the same manner as conducted prior to the Closing.

3.8 **Accounts Receivable**. All accounts receivable of PCA that are reflected on the PCA Balance Sheet or the PCA Interim Balance Sheet or on the accounting records of PCA as of the Closing Date (collectively, the "PCA Accounts Receivable") represent or will represent valid obligations arising from sales actually made or services actually performed in the Ordinary Course of Business. Unless paid prior to the Closing Date, the PCA Accounts Receivable are or will be as of the Closing Date current and collectible net of the respective reserves shown on the PCA Balance Sheet or the PCA Interim Balance Sheet or on the accounting records of PCA as of the Closing Date (which reserves are adequate and calculated consistent with past practice and, in the case of the reserve as of the Closing Date, will not represent a greater percentage of the PCA Accounts Receivable as of the Closing Date than the reserve reflected in the PCA Interim Balance Sheet and will not represent a material adverse change in the composition of such PCA Accounts Receivable in terms of aging). Subject to such reserves, each of the PCA Accounts Receivable either has been or will be collected in full, without any set-off, within ninety days after the day on which it first becomes due and payable. There is no contest, claim, or right of set-off, other than returns in the Ordinary Course of Business, under any Contract with any obligor of a PCA Accounts Receivable relating to the amount or validity of such PCA Accounts Receivable. Section 3.8 of the PCA Disclosure Letter contains a complete and accurate list of all PCA Accounts Receivable as of the date of the PCA Interim Balance Sheet, which list sets forth the aging of such PCA Accounts Receivable.

3.9 **Inventory**. All inventory of PCA, whether or not reflected in the PCA Balance Sheet or the PCA Interim Balance Sheet, consists of a quality and quantity usable and salable in the Ordinary Course of Business, except for obsolete items and items of below-standard quality, all of which have been written off or written down to net realizable value in the PCA Balance Sheet or the PCA Interim Balance Sheet or on the accounting records of PCA as of the Closing Date, as the case may be. All inventories not written off have been priced at the lower of cost or market value. The quantities of each item of inventory (whether raw materials, work-in-process, or finished goods) are not excessive, but are reasonable in the present circumstances of PCA.

3.10 **No Undisclosed Liabilities**. Except as set forth in Section 3.10 of the PCA Disclosure Letter, PCA has no liabilities or obligations of any nature (whether known or unknown and whether absolute, accrued, contingent, or otherwise) except for liabilities or obligations reflected or reserved against in the PCA Balance Sheet or the PCA Interim Balance Sheet and current liabilities incurred in the Ordinary Course of Business since the respective dates thereof.

3.11 **Taxes**.

(a) PCA has filed or caused to be filed (on a timely basis since January 1, 1998) all Tax Returns that are or were required to be filed by or with respect to it, either separately or as a member of a group, pursuant to applicable Legal Requirements. The PCA Members have delivered or made available to the SAP Shareholder copies of, all such Tax Returns relating to income or franchise taxes filed since January 1, 1998. PCA has paid, or made provision for the payment of, all Taxes that have or may have become due pursuant to those Tax Returns or otherwise, or pursuant to any assessment received by the PCA Members or PCA, except such Taxes, if any, as are listed in Section 3.11 of the PCA Disclosure Letter and are being contested in good faith and as to which adequate

reserves (determined in accordance with GAAP) have been provided in the PCA Balance Sheet and the PCA Interim Balance Sheet.

(b) The United States federal and state income Tax Returns of PCA have never been audited by the IRS or relevant state tax authorities. Except as described in Section 3.11 of the PCA Disclosure Letter, no PCA Member nor PCA has given or been requested to give waivers or extensions (or is or would be subject to a waiver or extension given by any other Person) of any statute of limitations relating to the payment of Taxes of PCA or for which PCA may be liable.

(c) The charges, accruals, and reserves with respect to Taxes on the respective books of PCA are adequate (determined in accordance with GAAP) and are at least equal to PCA's liability for Taxes. There exists no proposed tax assessment against PCA except as disclosed in the PCA Balance Sheet or in Section 3.11 of the PCA Disclosure Letter. No consent to the application of Section 341(f)(2) of the IRC has been filed with respect to any property or assets held, acquired, or to be acquired by PCA. All Taxes that PCA is or was required by Legal Requirements to withhold or collect have been duly withheld or collected and, to the extent required, have been paid to the proper Governmental Body or other Person.

(d) All Tax Returns filed by (or that include on a consolidated basis) PCA are true, correct, and complete. There is no tax sharing agreement that will require any payment by PCA after the date of this Agreement.

3.12 **No Material Adverse Change**. Since the date of the PCA Balance Sheet, there has not been any material adverse change in the business, operations, properties, prospects, assets, or condition of PCA, and no event has occurred or circumstance exists that may result in such a material adverse change.

3.13 **Employee Benefits**.

(a) All of PCA's employee benefit plans have been disclosed to the SAP Parties. PCA has performed all of its obligations under all such employee benefit plans.

(b) PCA has never had any plans or obligations with respect to employees except as set forth on Section 3.13 of the Disclosure Letter.

3.14 **Compliance with Legal Requirements; Governmental Authorizations**.

(a) Except as set forth in Section 3.14 of the PCA Disclosure Letter:

(i) PCA is, and at all times since January 1, 2001 has been, in full compliance with each Legal Requirement that is or was applicable to it or to the conduct or operation of its business or the ownership or use of any of its assets;

(ii) no event has occurred or circumstance exists that (with or without notice or lapse of time) (A) may constitute or result in a violation by PCA of, or a failure on the part of PCA to comply with, any Legal Requirement, or (B) may

give rise to any obligation on the part of PCA to undertake, or to bear all or any portion of the cost of, any remedial action of any nature; and

(iii) PCA has not received, at any time since January 1, 2001, any notice or other communication (whether oral or written) from any Governmental Body or any other Person regarding (A) any actual, alleged, possible, or potential violation of, or failure to comply with, any Legal Requirement, or (B) any actual, alleged, possible, or potential obligation on the part of PCA to undertake, or to bear all or any portion of the cost of, any remedial action of any nature.

(b) Except as set forth in Section 3.14 of the PCA Disclosure Letter:

(i) PCA is, and at all times, since January 1, 2001 has been, in full compliance with all of the terms and requirements of each Governmental Authorization required to be held by it;

(ii) no event has occurred or circumstance exists that may (with or without notice or lapse of time) (A) constitute or result directly or indirectly in a violation of or a failure to comply with any term or requirement of any Governmental Authorization required to be held by PCA, or (B) result directly or indirectly in the revocation, withdrawal, suspension, cancellation, or termination of, or any modification to, any Governmental Authorization required to be held by PCA;

(iii) PCA has not received, at any time since January 1, 2001, any notice or other communication (whether oral or written) from any Governmental Body or any other Person regarding (A) any actual, alleged, possible, or potential violation of or failure to comply with any term or requirement of any Governmental Authorization, or (B) any actual, proposed, possible, or potential revocation, withdrawal, suspension, cancellation, termination of, or modification to any Governmental Authorization; and

(iv) all applications required to have been filed for the renewal of the Governmental Authorizations required to be held by PCA have been duly filed on a timely basis with the appropriate Governmental Bodies, and all other filings required to have been made with respect to such Governmental Authorizations have been duly made on a timely basis with the appropriate Governmental Bodies.

PCA holds all of the Governmental Authorizations necessary to permit PCA to lawfully conduct and operate its business in the manner it currently conducts and operates such business and to permit PCA to own and use its assets in the manner in which it currently owns and uses such assets.

3.15 **Legal Proceedings; Orders**.

(a) Except as set forth in Section 3.15 of the PCA Disclosure Letter, there is no pending Proceeding:

(i) that has been commenced by or against PCA or that otherwise relates to or may affect the business of, or any of the assets owned or used by, PCA; or

(ii) that challenges, or that may have the effect of preventing, delaying, making illegal, or otherwise interfering with, the transactions contemplated hereby.

To the Knowledge of the PCA Parties and PCA, (1) no such Proceeding has been Threatened, and (2) no event has occurred or circumstance exists that may give rise to or serve as a basis for the commencement of any such Proceeding. The PCA Parties have delivered to the Sap shareholder copies of all pleadings, correspondence, and other documents relating to each Proceeding listed in Section 3.15 of the PCA Disclosure Letter. The Proceedings listed in Section 3.15 of the PCA Disclosure Letter will not have a material adverse effect on the business, operations, assets, condition, or prospects of PCA.

(b) Except as set forth in Section 3.15 of the PCA Disclosure Letter:

(i) there is no Order to which any of PCA, or any of the assets owned or used by PCA, is subject;

(ii) neither PCA Member is subject to any Order that relates to the business of, or any of the assets owned or used by, PCA; and

(iii) to the Knowledge of the PCA Parties and PCA, no officer, director, agent, or employee of PCA is subject to any Order that prohibits such officer, director, agent, or employee from engaging in or continuing any conduct, activity, or practice relating to the business of PCA.

(c) Except as set forth in Section 3.15 of the PCA Disclosure Letter:

(i) PCA is, and at all times since December 31, 1997 has been, in full compliance with all of the terms and requirements of each Order to which it, or any of the assets owned or used by it, is or has been subject;

(ii) no event has occurred or circumstance exists that may constitute or result in (with or without notice or lapse of time) a failure to comply with any term or requirement of any Order to which PCA, or any of the assets owned or used by PCA, is subject; and

(iii) PCA has not received, at any time since January 1, 2001, any notice or other communication (whether oral or written) from any Governmental Body or any other Person regarding any actual, alleged, possible, or potential violation of, or failure to comply with, any term or requirement of any Order to which PCA, or any of the assets owned or used by PCA, is or has been subject.

3.16 **Absence of Certain Changes and Events**. Except as set forth in Section 3.16 of the PCA Disclosure Letter, since the date of the PCA Balance Sheet, PCA has conducted its business only in the Ordinary Course of Business and there has not been any:

(a) change in PCA's authorized or issued membership interests; grant of any option or right to purchase an equity interest of PCA; issuance of any security convertible into such equity interest; grant of any registration rights; purchase, redemption, retirement, or other acquisition by PCA of any equity interest; or declaration or payment of any dividend or other distribution or payment in the form of an equity interest in PCA;

(b) amendment to the Organizational Documents of PCA;

(c) payment or increase by PCA of any bonuses, salaries, or other compensation to any member, manager, director, officer, or (except in the Ordinary Course of Business) employee or entry into any employment, severance, or similar Contract with any member, manager or employee;

(d) adoption of, or increase in the payments to or benefits under, any profit sharing, bonus, deferred compensation, savings, insurance, pension, retirement, or other employee benefit plan for or with any employees of PCA;

(e) damage to or destruction or loss of any asset or property of PCA, whether or not covered by insurance, materially and adversely affecting the properties, assets, business, financial condition, or prospects of PCA, taken as a whole;

(f) entry into, termination of, or receipt of notice of termination of (i) any license, distributorship, dealer, sales representative, joint venture, credit, or similar agreement, or (ii) any Contract or transaction involving a total remaining commitment by or to PCA of at least $20,000;

(g) sale (other than sales of inventory in the Ordinary Course of Business), lease, or other disposition of any asset or property of PCA or mortgage, pledge, or imposition of any lien or other encumbrance on any material asset or property of PCA;

(h) cancellation or waiver of any claims or rights with a value to PCA in excess of $20,000;

(i) material change in the accounting methods used by PCA; or

(j) agreement, whether oral or written, by PCA to do any of the foregoing.

3.17 **Contracts; No Defaults**.

(a) Section 3.17(a) of the PCA Disclosure Letter contains a complete and accurate list, and the PCA Members have delivered to the Sap shareholder true and complete copies, of:

(i) each Applicable Contract that involves performance of services or delivery of goods or materials by one or more Acquired Companies of an amount or value in excess of $100,000;

(ii) each Applicable Contract that involves performance of services or delivery of goods or materials to one or more Acquired Companies of an amount or value in excess of $100,000;

(iii) each Applicable Contract that was not entered into in the Ordinary Course of Business and that involves expenditures or receipts of one or more Acquired Companies in excess of $100,000;

(iv) each lease, rental or occupancy agreement, license, installment and conditional sale agreement, and other Applicable Contract affecting the ownership of, leasing of, title to, use of, or any leasehold or other interest in, any real or personal property (except personal property leases and installment and conditional sales agreements having a value per item or aggregate payments of less than $30,000 and with terms of less than one year);

(v) each licensing agreement or other Applicable Contract with respect to patents, trademarks, copyrights, or other intellectual property, including agreements with current or former employees, consultants, or contractors regarding the appropriation or the non-disclosure of any of the Intellectual Property Assets;

(vi) each collective bargaining agreement and other Applicable Contract to or with any labor union or other employee representative of a group of employees;

(vii) each joint venture, partnership, and other Applicable Contract (however named) involving a sharing of profits, losses, costs, or liabilities by PCA with any other Person;

(viii) each Applicable Contract containing covenants that in any way purport to restrict the business activity of PCA or any Affiliate of an Acquired Company or limit the freedom of PCA or any Affiliate of an Acquired Company to engage in any line of business or to compete with any Person;

(ix) each Applicable Contract providing for payments to or by any Person based on sales, purchases, or profits, other than direct payments for goods;

(x) each power of attorney that is currently effective and outstanding;

(xi) each Applicable Contract entered into other than in the Ordinary Course of Business that contains or provides for an express undertaking by PCA to be responsible for consequential damages;

(xii) each Applicable Contract for capital expenditures in excess of $100,000;

(xiii) each written warranty, guaranty, and or other similar undertaking with respect to contractual performance extended by PCA other than in the Ordinary Course of Business; and

(xiv) each amendment, supplement, and modification (whether oral or written) in respect of any of the foregoing.

Section 3.17(a) of the PCA Disclosure Letter sets forth reasonably complete details concerning such Contracts, including the parties to the Contracts, the amount of the remaining commitment of PCA under the Contracts, and PCA' office where details relating to the Contracts are located.

(b) Except as set forth in Section 3.17(b) of the PCA Disclosure Letter:

(i) neither PCA Member (and no Related Person of either PCA Member) has or may have under, and neither PCA Member has or may become subject to any obligation or liability under, any Contract that relates to the business of, or any of the assets owned or used by, PCA; and

(ii) to the Knowledge of the PCA Members and PCA, no officer, director, agent, employee, consultant, or contractor of PCA is bound by any Contract that purports to limit the ability of such officer, director, agent, employee, consultant, or contractor to (A) engage in or continue any conduct, activity, or practice relating to the business of PCA, or (B) assign to PCA or to any other Person any rights to any invention, improvement, or discovery.

(c) Except as set forth in Section 3.17(c) of the PCA Disclosure Letter, each Contract identified or required to be identified in Section 3.17(a) of the PCA Disclosure Letter is in full force and effect and is valid and enforceable in accordance with its terms.

(d) Except as set forth in Section 3.17(d) of the PCA Disclosure Letter:

(i) PCA is, and at all times since January 1, 2001 has been, in full compliance with all applicable terms and requirements of each Contract under which PCA has or had any obligation or liability or by which PCA or any of the assets owned or used by PCA is or was bound;

(ii) each other Person that has or had any obligation or liability under any Contract under which PCA has or had any rights is, and at all times since December 31, 1997 has been, in full compliance with all applicable terms and requirements of such Contract;

(iii) no event has occurred or circumstance exists that (with or without notice or lapse of time) may contravene, conflict with, or result in a violation or breach of, or give PCA or other Person the right to declare a default or exercise

any remedy under, or to accelerate the maturity or performance of, or to cancel, terminate, or modify, any Applicable Contract PCA has given to or received from any other Person, at any time since January 1, 2001, any notice or other communication (whether oral or written) regarding any actual, alleged, possible, or potential violation or breach of, or default under, any Contract.

(e) There are no renegotiations of, attempts to renegotiate, or outstanding rights to renegotiate any material amounts paid or payable to PCA under current or completed Contracts with any Person and, to the Knowledge of the PCA Parties and PCA, no such Person has made written demand for such renegotiation.

(f) The Contracts relating to the sale, design, manufacture, or provision of products or services by PCA have been entered into in the Ordinary Course of Business and have been entered into without the commission of any act alone or in concert with any other Person, or any consideration having been paid or promised, that is or would be in violation of any Legal Requirement.

3.18 **Insurance**.

(a) The PCA Members have delivered to the Sap shareholder:

(i) true and complete copies of all policies of insurance to which PCA is a party or under which PCA, or any director of PCA, is or has been covered at any time within the four (4) years preceding the date of this Agreement; and

(ii) true and complete copies of all pending applications for policies of insurance .

(b) Section 3.18(b) of the PCA Disclosure Letter describes:

(i) any self-insurance arrangement by or affecting PCA, including any reserves established thereunder;

(ii) any contract or arrangement, other than a policy of insurance, for the transfer or sharing of any risk by PCA; and

(iii) all obligations of PCA to third parties with respect to insurance (including such obligations under leases and service agreements) and identifies the policy under which such coverage is provided.

(c) PCA has provided or made available to the SAP Parties for the current policy year and each of the three (3) preceding policy years:

(i) a summary of the loss experience under each policy;

(ii) a statement describing each claim under an insurance policy for an amount in excess of $10,000 which sets forth:

(A) the name of the claimant;

(B) a description of the policy by insurer, type of insurance, and period of coverage; and

(C) the amount and a brief description of the claim; and

(iii) a statement describing the loss experience for all claims that were self-insured, including the number and aggregate cost of such claims.

(iv) PCA has not received (A) any refusal of coverage or any notice that a defense will be afforded with reservation of rights, or (B) any notice of cancellation or any other indication that any insurance policy is no longer in full force or effect or will not be renewed or that the issuer of any policy is not willing or able to perform its obligations thereunder.

(v) PCA has paid all premiums due, and has otherwise performed all of their respective obligations, under each policy to which PCA is a party or that provides coverage to PCA or director thereof.

(vi) PCA has given notice to the insurer of all claims that may be insured thereby.

3.19 **Environmental Matters**. Except as set forth in Section 3.19 of the PCA Disclosure Letter:

(a) PCA is, and at all times has been, in full compliance with, and has not been and is not in violation of or liable under, any Environmental Law. No PCA Member or PCA has any basis to expect, nor has any of them or any other Person for whose conduct they are or may be held to be responsible received, any actual or Threatened order, notice, or other communication from (i) any Governmental Body or private citizen acting in the public interest, or (ii) the current or prior owner or operator of any PCA Facilities, of any actual or potential violation or failure to comply with any Environmental Law, or of any actual or Threatened obligation to undertake or bear the cost of any Environmental, Health, and Safety Liabilities with respect to any of the PCA Facilities or any other properties or assets (whether real, personal, or mixed) in which the PCA Parties or PCA has had an interest, or with respect to any property or facility at or to which Hazardous Materials were generated, manufactured, refined, transferred, imported, used, or processed by PCA or any other Person for which they are or may be held responsible, or from which Hazardous Materials have been transported, treated, stored, handled, transferred, disposed, recycled, or received.

(b) There are no pending or, to the Knowledge of the PCA Parties and PCA, Threatened claims, Encumbrances, or other restrictions of any nature, resulting from any Environmental, Health, and Safety Liabilities or arising under or pursuant to any Environmental Law, with respect to or affecting any of the PCA Facilities or any other properties and assets (whether real, personal, or mixed) in which the PCA Parties or PCA has or had an interest.

(c) No PCA Member or PCA has Knowledge of any basis to expect, nor has any of them or any other Person for whose conduct they are or may be held responsible, received, any citation, directive, inquiry, notice, Order, summons, warning, or other communication that relates to Hazardous Activity, Hazardous Materials, or any alleged, actual, or potential violation or failure to comply with any Environmental Law, or of any alleged, actual, or potential obligation to undertake or bear the cost of any Environmental, Health, and Safety Liabilities with respect to any of the PCA Facilities or any other properties or assets (whether real, personal, or mixed) in which the PCA Parties or PCA had an interest, or with respect to any property or facility to which Hazardous Materials generated, manufactured, refined, transferred, imported, used, or processed by the PCA Members, PCA, or any other Person for whose conduct they are or may be held responsible, have been transported, treated, stored, handled, transferred, disposed, recycled, or received.

(d) No PCA Member or PCA, or any other Person for whose conduct they are or may be held responsible, has any Environmental, Health, and Safety Liabilities with respect to the PCA Facilities or , to the Knowledge of the PCA Parties and PCA, with respect to any other properties and assets (whether real, personal, or mixed which the PCA Members or PCA (or any predecessor), has or had an interest, or at any property geologically or hydrologically adjoining the PCA Facilities or any such other property or assets.

(e) Except in full compliance with all applicable Environmental Laws, there are no Hazardous Materials present on or in the Environment at the PCA Facilities or at any geologically or hydrologically adjoining property, including any Hazardous Materials contained in barrels, above or underground storage tanks, landfills, land deposits, dumps, equipment (whether moveable or fixed) or other containers, either temporary or permanent, and deposited or located in land, water, sumps, or any other part of the PCA Facilities or such adjoining property, or incorporated into any structure therein or thereon. Section 3.19(e) of the PCA Disclosure Letter fully and accurately describes the Hazardous Materials that are used in PCA's operations and which may be stored at the PCA Facilities. No PCA Member, PCA, any other Person for whose conduct they are or may be held responsible, or to the Knowledge of the PCA Parties and PCA, any other Person, has permitted or conducted, or is aware of, any Hazardous Activity conducted with respect to the PCA Facilities or any other properties or assets (whether real, personal, or mixed) in which the PCA Members or PCA has or had an interest except in full compliance with all applicable Environmental Laws.

(f) There has been no Release or, to the Knowledge of the PCA Parties and PCA, Threat of Release, of any Hazardous Materials at or from the PCA Facilities or at any other locations where any Hazardous Materials were generated, manufactured, refined, transferred, produced, imported, used, or processed from or by the PCA Facilities, or from or by any other properties and assets (whether real, personal, or mixed) in which the PCA Members or PCA has or had an interest, or to the Knowledge of the PCA Parties and PCA any geologically or hydrologically adjoining property, whether by the PCA Parties, PCA, or any other Person.

(g) the PCA Parties have delivered to the Sap shareholder true and complete copies and results of any reports, studies, analyses, tests, or monitoring possessed or initiated by PCA pertaining to Hazardous Materials or Hazardous Activities in, on, or under the PCA Facilities, or concerning compliance by the PCA Members, PCA, or any other Person for whose conduct they are or may be held responsible, with Environmental Laws.

3.20 **Employees**.

(a) PCA has provided or made available to the SAP Parties a complete and accurate list of the following information for each employee of PCA, including each employee on leave of absence or layoff status: name; job title; current compensation paid or payable and any change in compensation since January 1, 2002 vacation accrued; and service credited for purposes of vesting and eligibility to participate under any Employee Pension Benefit Plan or Employee Welfare Benefit Plan, or any other employee benefit plan.

(b) No employee or manager of PCA is a party to, or is otherwise bound by, any agreement or arrangement, including any confidentiality, noncompetition, or proprietary rights agreement, between such employee or director and any other Person ("Proprietary Rights Agreement") that in any way adversely affects or will affect (i) the performance of his duties as an employee or manager of PCA, or (ii) the ability of PCA to conduct its business, including any Proprietary Rights Agreement with the PCA Members or PCA by any such employee or manager. To the PCA Parties' Knowledge, no director, officer, or other key employee of PCA intends to terminate his employment with PCA.

(c) Section 3.20 of the PCA Disclosure Letter also contains a complete and accurate list of the following information for each retired employee or manager of PCA, or their dependents, receiving benefits or scheduled to receive benefits in the future: name, pension benefit, pension option election, retiree medical insurance coverage, retiree life insurance coverage, and other benefits.

3.21 **Labor Relations; Compliance**. Since January 1, 2001 PCA has not been a party to any collective bargaining or other labor Contract. Since January 1, 2001 , there has not been, there is not presently pending or existing, and to the PCA Parties' Knowledge there is not Threatened, (a) any strike, slowdown, picketing, work stoppage, or employee grievance process, (b) any Proceeding against or affecting PCA relating to the alleged violation of any Legal Requirement pertaining to labor or employment matters, including any charge or complaint filed by an employee or union with the National Labor Relations Board, the Equal Employment Opportunity Commission, or any comparable Governmental Body, organizational activity, or other labor or employment dispute against or affecting any of PCA or their premises, or (c) any application for certification of a collective bargaining agent. To the PCA Parties' Knowledge, no event has occurred or circumstance exists that could provide the basis for any work stoppage or other labor dispute. There is no lockout of any employees by PCA, and no such action is contemplated by PCA. PCA has complied in all respects with all Legal Requirements relating to employment, equal employment opportunity, nondiscrimination, immigration, wages, hours,

benefits, collective bargaining, the payment of social security and similar taxes, occupational safety and health, and plant closing. PCA is not liable for the payment of any compensation, damages, taxes, fines, penalties, or other amounts, however designated, for failure to comply with any of the foregoing Legal Requirements.

3.22 **Intellectual Property**.

(a) **PCA Intellectual Property Assets**. The term "PCA Intellectual Property Assets" includes:

(i) the name "PCA Industries, LLC.," all fictional business names, trading names, registered and unregistered trademarks, service marks, and applications of PCA (collectively, the "PCA Marks");

(ii) all copyrights in both published works and unpublished works (collectively, "Copyrights") owned by PCA; and

(iii) all know-how, trade secrets, confidential information, customer lists, software, technical information, data, process technology, plans, drawings, and blue prints (collectively, "Trade Secrets"), owned, used, or licensed by PCA ("PCA Trade Secrets") as licensee or licensor.

(b) **Agreements**. Section 3.22(b) of the PCA Disclosure Letter contains a complete and accurate list and summary description, including any royalties paid or received by PCA, of all Contracts relating to the PCA Intellectual Property Assets to which PCA is a party or by which PCA is bound, except for any license implied by the sale of a product and perpetual, paid-up licenses for commonly available software programs with a value of less than $1,000 under which PCA is the licensee. There are no outstanding and, to the PCA Parties' Knowledge, no Threatened disputes or disagreements with respect to any such agreement.

(c) **Know-How Necessary for the Business**.

(i) The PCA Intellectual Property Assets are all those necessary for the operation of PCA's business as it is currently conducted. PCA is the owner of all right, title, and interest in and to each of the PCA Intellectual Property Assets, free and clear of all liens, security interests, charges, encumbrances, equities, and other adverse claims, and has the right to use without payment to a third party all of the Intellectual Property Assets.

(ii) Except as set forth in Section 3.22(c) of the PCA Disclosure Letter, all former and current employees of PCA have executed written Contracts with one or more of PCA that assign to one or more of PCA all rights to any inventions, improvements, discoveries, or information relating to the business of PCA. To the Knowledge of the PCA Parties, no employee of PCA has entered into any Contract that restricts or limits in any way the scope or type of work in which the employee may be engaged or requires the employee to transfer, assign,

or disclose information concerning his work to anyone other than one or more of PCA.

(d) **Patents**. PCA does not own any patents and has not filed any patent applications.

(e) **Trademarks**.

(i) Section 3.22(e) of PCA Disclosure Letter contains a complete and accurate list and summary description of all PCA Marks. PCA is the owner of all right, title, and interest in and to each of the PCA Marks, free and clear of all liens, security interests, charges, encumbrances, equities, and other adverse claims.

(ii) All PCA Marks that have been registered with the United States Patent and Trademark Office are currently in compliance with all formal legal requirements (including the timely post-registration filing of affidavits of use and incontestability and renewal applications), are valid and enforceable, and are not subject to any maintenance fees or taxes or actions falling due within ninety days after the Closing Date.

(iii) No PCA Mark has been or is now involved in any opposition, invalidation, or cancellation and, to the PCA Parties' Knowledge, no such action is Threatened with the respect to any of the PCA Marks.

(iv) To the PCA Parties' Knowledge, there is no potentially interfering trademark or trademark application of any third party.

(v) No PCA Mark is infringed or, to the PCA Parties' Knowledge, has been challenged or threatened in any way. None of the PCA Marks used by PCA infringes or is alleged to infringe any trade name, trademark, or service mark of any third party.

(vi) All products and materials containing a PCA Mark bear the proper federal registration notice where permitted by law.

(f) **Copyrights**.

(i) Section 3.22(f) of the PCA Disclosure Letter contains a complete and accurate list and summary description of all Copyrights owned by PCA or in which it has an interest (the "PCA Copyrights"). PCA is the owner of all right, title, and interest in and to each of such PCA Copyrights, free and clear of all liens, security interests, charges, encumbrances, equities, and other adverse claims.

(ii) All the PCA Copyrights have been registered and are currently in compliance with formal legal requirements, are valid and enforceable, and are not

subject to any maintenance fees or taxes or actions falling due within ninety days after the date of Closing.

(iii) No PCA Copyright is infringed or, to the PCA Parties' Knowledge, has been challenged or threatened in any way. None of the subject matter of any of the PCA Copyrights infringes or is alleged to infringe any copyright of any third party or is a derivative work based on the work of a third party.

(iv) All works encompassed by the PCA Copyrights have been marked with the proper copyright notice.

(g) **Trade Secrets**.

(i) With respect to each PCA Trade Secret, the documentation relating to such PCA Trade Secret is current, accurate, and sufficient in detail and content to identify and explain it and to allow its full and proper use without reliance on memory of any individual.

(ii) the PCA Members and PCA have taken all reasonable precautions to protect the secrecy, confidentiality, and value of their PCA Trade Secrets.

(iii) PCA has good title and an absolute (but not necessarily exclusive) right to use the PCA Trade Secrets. The PCA Trade Secrets are not part of the public knowledge or literature, and, to the PCA Parties' Knowledge, have not been used, divulged, or appropriated either for the benefit of any Person (other than one or more of PCA) or to the detriment of PCA. No Trade Secret is subject to any adverse claim or has been challenged or threatened in any way.

3.23 **Certain Payments**. Neither PCA nor any member, manager, officer, agent, or employee of PCA, or to the PCA Parties' Knowledge any other Person associated with or acting for or on behalf of PCA, has directly or indirectly (a) made any contribution, gift, bribe, rebate, payoff, influence payment, kickback, or other payment to any Person, private or public, regardless of form, whether in money, property, or services (i) to obtain favorable treatment in securing business, (ii) to pay for favorable treatment for business secured, (iii) to obtain special concessions or for special concessions already obtained, for or in respect of PCA or any Affiliate of PCA, or (iv) in violation of any Legal Requirement, (b) established or maintained any fund or asset that has not been recorded in the books and records of PCA.

3.24 **Disclosure**.

(a) No representation or warranty of the PCA Parties in this Agreement and no statement in the PCA Disclosure Letter omits to state a material fact necessary to make the statements herein or therein, in light of the circumstances in which they were made, not misleading.

(b) No notice given pursuant to Section 6.5 will contain any untrue statement or omit to state a material fact necessary to make the statements therein or in this Agreement, in light of the circumstances in which they were made, not misleading.

3.25 **Relationships with Related Persons**. Except as set forth on the Disclosure Schedule, no PCA Member or any Related Person of the PCA Members or of PCA has, or since the first day of the next to last completed fiscal year of PCA has had, any interest in any property (whether real, personal, or mixed and whether tangible or intangible), used in or pertaining to PCA's businesses. No PCA Member or any Related Person of the PCA Members or of PCA is, or since the first day of the next to last completed fiscal year of PCA has owned (of record or as a beneficial owner) an equity interest or any other financial or profit interest in, a Person that has (i) had business dealings or a material financial interest in any transaction with PCA, other than business dealings or transactions conducted in the Ordinary Course of Business with PCA at substantially prevailing market prices and on substantially prevailing market terms, or (ii) engaged in competition with PCA with respect to any line of the products or services of PCA (a "Competing Business") in any market presently served by PCA except for less than one percent of the outstanding capital stock of any Competing Business that is publicly traded on any recognized he over-the-counter market. Except as set forth in Section 3.25 of the PCA Disclosure Letter, no PCA Member or any Related Person of any PCA Member or of PCA is a party to any Contract with, or has any claim or right against, PCA.

3.26 **Brokers or Finders**. The PCA Parties and their agents have incurred no obligation or liability, contingent or otherwise, for brokerage or finders' fees or agents' commissions or other similar payment in connection with this Agreement.

3.27 **Investment Intent; Accredited Investors.** The PCA Members are acquiring the shares of Holdings being issued to them hereunder for their own account and for the purpose of investment, and not with a view to or connection with the distribution thereof. Each PCA Member is an "accredited investor" as such term is defined in Rule 501(a) under the Securities Act.

4. REPRESENTATIONS AND WARRANTIES OF THE SAP PARTIES

The SAP Parties jointly and severally represent and warrant to the PCA Parties that except as set forth in the SAP Disclosure Letter:

4.1 **Organization and Good Standing**.

(a) SAP is a corporation duly organized, validly existing, and in good standing under the laws of the State of California, with full corporate power and authority to conduct its business as it is now being conducted, to own or use the properties and assets that it purports to own or use, and to perform all its obligations hereunder. SAP is duly qualified to do business as a foreign corporation and is in good standing under the laws of each state or other jurisdiction in which either the ownership or use of the properties owned or used by it, or the nature of the activities conducted by it, requires such qualification. SAP does not have any subsidiaries or own any equity securities of any other corporation, partnership, limited liability company or other entity.

(b) The SAP Shareholder has delivered to the PCA Members copies of the Organizational Documents of SAP, as currently in effect.

4.2 **Authority; No Conflict**.

(a) This Agreement constitutes the legal, valid, and binding obligation of the SAP Parties, enforceable against them in accordance with its terms. The SAP Parties have the absolute and unrestricted right, power, authority, and capacity to execute and deliver this Agreement and to perform their obligations under this Agreement.

(b) Except as set forth in Section 4.2 of the SAP Disclosure Letter, neither the execution and delivery of this Agreement nor the consummation or performance of the transactions contemplated hereby, directly or indirectly (with or without notice or lapse of time):

(i) contravene, conflict with, or result in a violation of (A) any provision of the Organizational Documents of SAP, or (B) any resolution adopted by the directors or shareholders of SAP;

(ii) contravene, conflict with, or result in a violation of, or give any Governmental Body or other Person the right to challenge any of the transactions contemplated hereby, or to exercise any remedy or obtain any relief under, any Legal Requirement or any Order to which SAP or either SAP Shareholder, or any of the assets owned or used by SAP, may be subject;

(iii) contravene, conflict with, or result in a violation of any of the terms or requirements of, or give any Governmental Body the right to revoke, withdraw, suspend, cancel, terminate, or modify, any Governmental Authorization that is held by SAP or that otherwise relates to the business of, or any of the assets owned or used by, SAP;

(iv) cause SAP to become subject to, or to become liable for the payment of, any Tax;

(v) cause any of the assets owned by SAP to be reassessed or revalued by any taxing authority or other Governmental Body;

(vi) contravene, conflict with, or result in a violation or breach of any provision of, or give any Person the right to declare a default or exercise any remedy under, or to accelerate the maturity or performance of, or to cancel, terminate, or modify, any Applicable Contract to which SAP is a party or by which it is bound; or

(vii) result in the imposition or creation of any Encumbrance upon or with respect to any of the assets owned or used by SAP.

Except as set forth in Section 4.2 of the SAP Disclosure Letter, neither the SAP Parties nor SAP is or will be required to give any notice to or obtain any Consent from any Person in connection with the execution and delivery of this Agreement or the consummation or performance of any of the transactions contemplated hereby.

4.3 **Capitalization**. The sole shareholder of SAP is the SAP Shareholder. The SAP Shareholder is transferring to Holdings, at the Closing, all of its SAP Shares, which taken together constitute all of the outstanding shares of capital stock of any class or series of SAP. The SAP Shareholder is and will be on the Closing Date the record and beneficial owner and holder of the SAP Shares, free and clear of all Encumbrances. The SAP Shareholder owns 10,000 SAP Shares. There are no outstanding options, warrants, convertible securities or other obligations or arrangements to issue any equity securities of SAP. No legend or other reference to any purported Encumbrance appears upon any certificate representing the SAP Shares. All of the outstanding equity securities of SAP have been duly authorized and validly issued and are fully paid and nonassessable. There are no Contracts relating to the issuance, sale, or transfer of any equity securities or other securities of SAP. None of the outstanding equity securities or other securities of SAP was issued in violation of the Securities Act or any other Legal Requirement. SAP does not own, or has any Contract to acquire, any equity securities or other securities of any Person or any direct or indirect equity or ownership inter business.

4.4 **Financial Statements**. SAP has delivered to the PCA Members: (a) unaudited compiled balance sheets of SAP as at December 31, 2003 (the "SAP Balance Sheet"), and the related unaudited statements of income, changes in stockholders' equity and cash flow for the fiscal year then ended, and (b) an unaudited balance sheet of SAP as at September 30, 2004 (the "SAP Interim Balance Sheet") and the related unaudited consolidated statements of income, changes in stockholders' equity, and cash flow for the period then ended, including in each case the notes thereto. Such financial statements and notes fairly present the financial condition and the results of operations, changes in stockholders' equity, and cash flow of SAP as at the respective dates of and for the periods referred to in such financial statements, all in accordance with GAAP, subject, in the case of interim financial statements, to normal recurring year-end adjustments (the effect of which will not, individually or in the aggregate, be materially adverse) and the absence of notes (that, if presented, would not differ materially from those included in the SAP Balance Sheet); the financial statements referred to in this Section 4.4 reflect the consistent application of such accounting principles throughout the periods involved, except as disclosed in the notes to such financial statements.

4.5 **Books and Records**. The books of account, minute books, stock record books, and other records of SAP all have been made available to the PCA Members. At the Closing, all of those books and records will be in the possession of SAP.

4.6 **Title to Properties; Encumbrances**. Section 4.6 of the SAP Disclosure Letter contains a complete and accurate list of all real property, leaseholds, or other interests therein owned by SAP. SAP owns all the properties and assets (whether real, personal, or mixed and whether tangible or intangible) that they purport to own, including all of the properties and assets reflected in the SAP Balance Sheet and the SAP Interim Balance Sheet (except for assets held under capitalized leases disclosed or not required to be disclosed in Section 4.6 of the SAP Disclosure Letter and personal property sold since the date of the SAP Balance Sheet and the SAP Interim Balance Sheet, as the case may be, in the Ordinary Course of Business), and all of the properties and assets purchased or otherwise acquired by SAP since the date of the SAP Balance Sheet (except for personal property acquired and sold since the date of the SAP Balance Sheet in the Ordinary Course of Business and consistent with past practice). All material properties and assets reflected in the SAP Balance Sheet and the SAP Interim Balance Sheet are

free and clear of all Encumbrances except, with respect to all such properties and assets, (a) security interests shown on the SAP Balance Sheet or the SAP Interim Balance Sheet as securing specified liabilities or obligations, with respect to which no default (or event that, with notice or lapse of time or both, would constitute a default) exists, (b) security interests incurred in connection with the purchase of property or assets after the date of the SAP Interim Balance Sheet (such security interests being limited to the property or assets so acquired), with respect to which no default (or event that, with notice or lapse of time or both, would constitute a default) exists, and (c) liens for current taxes not yet due.

4.7 **Condition and Sufficiency of Assets**. The buildings, plants, structures, and equipment of SAP are structurally sound, are in adequate operating condition and repair, and are adequate for the uses to which they are being put, and none of such buildings, plants, structures, or equipment is in need of maintenance or repairs except for ordinary, routine maintenance and repairs that are not material in nature or cost. The building, plants, structures, and equipment of SAP are sufficient for the continued conduct of SAP's business after the Closing in substantially the same manner as conducted prior to the Closing.

4.8 **Accounts Receivable**. All accounts receivable of SAP that are reflected on the SAP Balance Sheet or the SAP Interim Balance Sheet or on the accounting records of SAP as of the Closing Date (collectively, the "SAP Accounts Receivable") represent or will represent valid obligations arising from sales actually made or services actually performed in the Ordinary Course of Business. Unless paid prior to the Closing Date, the SAP Accounts Receivable are or will be as of the Closing Date current and collectible net of the respective reserves shown on the SAP Balance Sheet or the SAP Interim Balance Sheet or on the accounting records of SAP as of the Closing Date (which reserves are adequate and calculated consistent with past practice and, in the case of the reserve as of the Closing Date, will not represent a greater percentage of the SAP Accounts Receivable as of the Closing Date than the reserve reflected in the SAP Interim Balance Sheet and will not represent a material adverse change in the composition of such Accounts Receivable in terms of aging). Subject to such reserves, each of the SAP Accounts Receivable either has been or will be collected in full, without any set-off, within ninety days after the day on which it first becomes due and payable. There is no contest, claim, or right of set-off, other than returns in the Ordinary Course of Business, under any Contract with any obligor of an SAP Accounts Receivable relating to the amount or validity of such SAP Accounts Receivable. Section 4.8 of the SAP Disclosure Letter contains a complete and accurate list of all SAP Accounts Receivable as of the date of the SAP Interim Balance Sheet, which list sets forth the aging of such SAP Accounts Receivable.

4.9 **Inventory**. All inventory of SAP, whether or not reflected in the SAP Balance Sheet or the SAP Interim Balance Sheet, consists of a quality and quantity usable and salable in the Ordinary Course of Business, except for obsolete items and items of below-standard quality, all of which have been written off or written down to net realizable value in the SAP Balance Sheet or the SAP Interim Balance Sheet or on the accounting records of SAP as of the Closing Date, as the case may be. All inventories not written off have been priced at the lower of cost or market value. The quantities of each item of inventory (whether raw materials, work-in-process, or finished goods) are not excessive, but are reasonable in the present circumstances of SAP.

4.10 **No Undisclosed Liabilities**. Except as set forth in Section 4.10 of the SAP Disclosure Letter, SAP has no liabilities or obligations of any nature (whether known or unknown and whether absolute, accrued, contingent, or otherwise) except for liabilities or obligations reflected or reserved against in the SAP Balance Sheet or the SAP Interim Balance Sheet and current liabilities incurred in the Ordinary Course of Business since the respective dates thereof.

4.11 **Taxes**.

(a) SAP has filed or caused to be filed (on a timely basis since January 1, 1998) all Tax Returns that are or were required to be filed by or with respect to it, either separately or as a shareholder of a group, pursuant to applicable Legal Requirements. The SAP Shareholder has delivered or made available to the PCA Members copies of, all such Tax Returns relating to income or franchise taxes filed since January 1, 1998. SAP has paid, or made provision for the payment of, all Taxes that have or may have become due pursuant to those Tax Returns or otherwise, or pursuant to any assessment received by the Sap shareholder or SAP, except such Taxes, if any, as are listed in Section 4.11 of the SAP Disclosure Letter and are being contested in good faith and as to which adequate reserves (determined in accordance with GAAP) have been provided in the SAP Balance Sheet and the SAP Interim Balance Sheet.

(b) The United States federal and state income Tax Returns of SAP have never been audited by the IRS or relevant state tax authorities. Except as described in Section 4.11 of the SAP Disclosure Letter, neither the SAP Shareholder nor SAP has given or been requested to give waivers or extensions (or is or would be subject to a waiver or extension given by any other Person) of any statute of limitations relating to the payment of Taxes of SAP or for which SAP may be liable.

(c) The United States federal and state income Tax Returns of SAP subject to such Taxes have never been audited. Section 4.11 of the SAP Disclosure Letter describes all adjustments to the United States federal income Tax Returns filed by SAP for all taxable years since January 1, 1998 and the resulting deficiencies proposed by the IRS. Except as described in Section 4.11 of the SAP Disclosure Letter, no SAP Shareholder nor SAP has given or been requested to give waivers or extensions (or is or would be subject to a waiver or extension given by any other Person) of any statute of limitations relating to the payment of Taxes of SAP or for which SAP may be liable.

(d) The charges, accruals, and reserves with respect to Taxes on the respective books of SAP are adequate (determined in accordance with GAAP) and are at least equal to SAP's liability for Taxes. There exists no proposed tax assessment against SAP except as disclosed in the SAP Balance Sheet or in Section 4.11 of the SAP Disclosure Letter. No consent to the application of Section 441(f)(2) of the IRC has been filed with respect to any property or assets held, acquired, or to be acquired by SAP. All Taxes that SAP is or was required by Legal Requirements to withhold or collect have been duly withheld or collected and, to the extent required, have been paid to the proper Governmental Body or other Person.

indirectly in the revocation, withdrawal, suspension, cancellation, or termination of, or any modification to, any Governmental Authorization required to be held by SAP;

(iii) SAP has not received, at any time since January 1, 2001, any notice or other communication (whether oral or written) from any Governmental Body or any other Person regarding (A) any actual, alleged, possible, or potential violation of or failure to comply with any term or requirement of any Governmental Authorization, or (B) any actual, proposed, possible, or potential revocation, withdrawal, suspension, cancellation, termination of, or modification to any Governmental Authorization; and

(iv) all applications required to have been filed for the renewal of the Governmental Authorizations required to be held by SAP have been duly filed on a timely basis with the appropriate Governmental Bodies, and all other filings required to have been made with respect to such Governmental Authorizations have been duly made on a timely basis with the appropriate Governmental Bodies.

SAP holds all of the Governmental Authorizations necessary to permit SAP to lawfully conduct and operate its business in the manner it currently conducts and operates such business and to permit SAP to own and use its assets in the manner in which it currently owns and uses such assets.

4.15 **Legal Proceedings; Orders**.

(a) Except as set forth in Section 4.15 of the SAP Disclosure Letter, there is no pending Proceeding:

(i) that has been commenced by or against SAP or that otherwise relates to or may affect the business of, or any of the assets owned or used by, SAP; or

(ii) that challenges, or that may have the effect of preventing, delaying, making illegal, or otherwise interfering with, the transactions contemplated hereby.

To the Knowledge of the SAP Parties and SAP, (1) no such Proceeding has been Threatened, and (2) no event has occurred or circumstance exists that may give rise to or serve as a basis for the commencement of any such Proceeding. The SAP Parties have delivered to the PCA Members copies of all pleadings, correspondence, and other documents relating to each Proceeding listed in Section 4.15 of the SAP Disclosure Letter. The Proceedings listed in Section 4.15 of the SAP Disclosure Letter will not have a material adverse effect on the business, operations, assets, condition, or prospects of SAP.

(b) Except as set forth in Section 4.15 of the SAP Disclosure Letter:

(i) there is no Order to which any of SAP, or any of the assets owned or used by SAP, is subject;

(ii) neither SAP Shareholder is subject to any Order that relates to the business of, or any of the assets owned or used by, SAP; and

(iii) to the Knowledge of the SAP Parties and SAP, no officer, director, agent, or employee of SAP is subject to any Order that prohibits such officer, director, agent, or employee from engaging in or continuing any conduct, activity, or practice relating to the business of SAP.

(c) Except as set forth in Section 4.15 of the SAP Disclosure Letter:

(i) SAP is, and at all times since March 22, 2002 has been, in full compliance with all of the terms and requirements of each Order to which it, or any of the assets owned or used by it, is or has been subject;

(ii) no event has occurred or circumstance exists that may constitute or result in (with or without notice or lapse of time) a failure to comply with any term or requirement of any Order to which SAP, or any of the assets owned or used by SAP, is subject; and

(iii) SAP has not received, at any time since January 1, 2001, any notice or other communication (whether oral or written) from any Governmental Body or any other Person regarding any actual, alleged, possible, or potential violation of, or failure to comply with, any term or requirement of any Order to which SAP, or any of the assets owned or used by SAP, is or has been subject.

4.16 **Absence of Certain Changes and Events**. Except as set forth in Section 4.16 of the SAP Disclosure Letter, since the date of the SAP Balance Sheet, SAP has conducted its business only in the Ordinary Course of Business and there has not been any:

(a) change in SAP's authorized or issued capital stock; grant of any option or right to purchase stock or any other equity interest of SAP; issuance of any security convertible into such equity interest; grant of any registration rights; purchase, redemption, retirement, or other acquisition by SAP of any equity interest; or declaration or payment of any dividend or other distribution or payment in the form of an equity interest in SAP;

(b) amendment to the Organizational Documents of SAP;

(c) payment or increase by SAP of any bonuses, salaries, or other compensation to any shareholder, director, director, officer, or (except in the Ordinary Course of Business) employee or entry into any employment, severance, or similar Contract with any shareholder, director or employee;

(d) adoption of, or increase in the payments to or benefits under, any profit sharing, bonus, deferred compensation, savings, insurance, pension, retirement, or other employee benefit plan for or with any employees of SAP;

(e) damage to or destruction or loss of any asset or property of SAP, whether or not covered by insurance, materially and adversely affecting the properties, assets, business, financial condition, or prospects of SAP, taken as a whole;

(f) entry into, termination of, or receipt of notice of termination of (i) any license, distributorship, dealer, sales representative, joint venture, credit, or similar agreement, or (ii) any Contract or transaction involving a total remaining commitment by or to SAP of at least $20,000;

(g) sale (other than sales of inventory in the Ordinary Course of Business), lease, or other disposition of any asset or property of SAP or mortgage, pledge, or imposition of any lien or other encumbrance on any material asset or property of SAP;

(h) cancellation or waiver of any claims or rights with a value to SAP in excess of $20,000;

(i) material change in the accounting methods used by SAP; or

(j) agreement, whether oral or written, by SAP to do any of the foregoing.

4.17 **Contracts; No Defaults**.

(a) Section 4.17(a) of the SAP Disclosure Letter contains a complete and accurate list, and the SAP Shareholder has delivered to the PCA Members true and complete copies, of:

(i) each Applicable Contract that involves performance of services or delivery of goods or materials by one or more Acquired Companies of an amount or value in excess of $100,000;

(ii) each Applicable Contract that involves performance of services or delivery of goods or materials to one or more Acquired Companies of an amount or value in excess of $100,000;

(iii) each Applicable Contract that was not entered into in the Ordinary Course of Business and that involves expenditures or receipts of one or more Acquired Companies in excess of $100,000;

(iv) each lease, rental or occupancy agreement, license, installment and conditional sale agreement, and other Applicable Contract affecting the ownership of, leasing of, title to, use of, or any leasehold or other interest in, any real or personal property (except personal property leases and installment and conditional sales agreements having a value per item or aggregate payments of less than $30,000 and with terms of less than one year);

(v) each licensing agreement or other Applicable Contract with respect to patents, trademarks, copyrights, or other intellectual property, including agreements with current or former employees, consultants, or contractors regarding the appropriation or the non-disclosure of any of the Intellectual Property Assets;

(vi) each collective bargaining agreement and other Applicable Contract to or with any labor union or other employee representative of a group of employees;

(vii) each joint venture, partnership, and other Applicable Contract (however named) involving a sharing of profits, losses, costs, or liabilities by SAP with any other Person;

(viii) each Applicable Contract containing covenants that in any way purport to restrict the business activity of SAP or any Affiliate of an Acquired Company or limit the freedom of SAP or any Affiliate of an Acquired Company to engage in any line of business or to compete with any Person;

(ix) each Applicable Contract providing for payments to or by any Person based on sales, purchases, or profits, other than direct payments for goods;

(x) each power of attorney that is currently effective and outstanding;

(xi) each Applicable Contract entered into other than in the Ordinary Course of Business that contains or provides for an express undertaking by SAP to be responsible for consequential damages;

(xii) each Applicable Contract for capital expenditures in excess of $100,000;

(xiii) each written warranty, guaranty, and or other similar undertaking with respect to contractual performance extended by SAP other than in the Ordinary Course of Business; and

(xiv) each amendment, supplement, and modification (whether oral or written) in respect of any of the foregoing.

Section 4.17(a) of the SAP Disclosure Letter sets forth reasonably complete details concerning such Contracts, including the parties to the Contracts, the amount of the remaining commitment of SAP under the Contracts, and SAP' office where details relating to the Contracts are located.

(b) Except as set forth in Section 4.17(b) of the SAP Disclosure Letter:

(i) neither SAP Shareholder (and no Related Person of either SAP Shareholder) has or may have under, and neither SAP Shareholder has or may

become subject to any obligation or liability under, any Contract that relates to the business of, or any of the assets owned or used by, SAP; and

(ii) to the Knowledge of the SAP Shareholder and SAP, no officer, director, agent, employee, consultant, or contractor of SAP is bound by any Contract that purports to limit the ability of such officer, director, agent, employee, consultant, or contractor to (A) engage in or continue any conduct, activity, or practice relating to the business of SAP, or (B) assign to SAP or to any other Person any rights to any invention, improvement, or discovery.

(c) Except as set forth in Section 4.17(c) of the SAP Disclosure Letter, each Contract identified or required to be identified in Section 4.17(a) of the SAP Disclosure Letter is in full force and effect and is valid and enforceable in accordance with its terms.

(d) Except as set forth in Section 4.17(d) of the SAP Disclosure Letter:

(i) SAP is, and at all times since January 1, 2001 has been, in full compliance with all applicable terms and requirements of each Contract under which SAP has or had any obligation or liability or by which SAP or any of the assets owned or used by SAP is or was bound;

(ii) each other Person that has or had any obligation or liability under any Contract under which SAP has or had any rights is, and at all times since March 22, 2002 has been, in full compliance with all applicable terms and requirements of such Contract;

(iii) no event has occurred or circumstance exists that (with or without notice or lapse of time) may contravene, conflict with, or result in a violation or breach of, or give SAP or other Person the right to declare a default or exercise any remedy under, or to accelerate the maturity or performance of, or to cancel, terminate, or modify, any Applicable Contract SAP has given to or received from any other Person, at any time since January 1, 2001, any notice or other communication (whether oral or written) regarding any actual, alleged, possible, or potential violation or breach of, or default under, any Contract.

(e) There are no renegotiations of, attempts to renegotiate, or outstanding rights to renegotiate any material amounts paid or payable to SAP under current or completed Contracts with any Person and, to the Knowledge of the SAP Parties and SAP, no such Person has made written demand for such renegotiation.

(f) The Contracts relating to the sale, design, manufacture, or provision of products or services by SAP have been entered into in the Ordinary Course of Business and have been entered into without the commission of any act alone or in concert with any other Person, or any consideration having been paid or promised, that is or would be in violation of any Legal Requirement.

4.18 **Insurance**.

(a) the SAP Shareholder has delivered to the PCA Members:

(i) true and complete copies of all policies of insurance to which SAP is a party or under which SAP, or any director of SAP, is or has been covered at any time within the four (4) years preceding the date of this Agreement; and

(ii) true and complete copies of all pending applications for policies of insurance .

(b) Section 4.18(b) of the SAP Disclosure Letter describes:

(i) any self-insurance arrangement by or affecting SAP, including any reserves established thereunder;

(ii) any contract or arrangement, other than a policy of insurance, for the transfer or sharing of any risk by SAP; and

(iii) all obligations of SAP to third parties with respect to insurance (including such obligations under leases and service agreements) and identifies the policy under which such coverage is provided.

(c) SAP has provided or made available to the PCA Parties, for the current policy year and each of the three (3) preceding policy years:

(i) a summary of the loss experience under each policy;

(ii) a statement describing each claim under an insurance policy for an amount in excess of $10,000 which sets forth:

(A) the name of the claimant;

(B) a description of the policy by insurer, type of insurance, and period of coverage; and

(C) the amount and a brief description of the claim; and

(iii) a statement describing the loss experience for all claims that were self-insured, including the number and aggregate cost of such claims.

(iv) SAP has not received (A) any refusal of coverage or any notice that a defense will be afforded with reservation of rights, or (B) any notice of cancellation or any other indication that any insurance policy is no longer in full force or effect or will not be renewed or that the issuer of any policy is not willing or able to perform its obligations thereunder.

(v) SAP has paid all premiums due, and has otherwise performed all of their respective obligations, under each policy to which SAP is a party or that provides coverage to SAP or director thereof.

(vi) SAP has given notice to the insurer of all claims that may be insured thereby.

4.19 **Environmental Matters**. Except as set forth in part 4.19 of the SAP Disclosure Letter:

(a) SAP is, and at all times has been, in full compliance with, and has not been and is not in violation of or liable under, any Environmental Law. No SAP Shareholder or SAP has any basis to expect, nor has any of them or any other Person for whose conduct they are or may be held to be responsible received, any actual or Threatened order, notice, or other communication from (i) any Governmental Body or private citizen acting in the public interest, or (ii) the current or prior owner or operator of any SAP Facilities, of any actual or potential violation or failure to comply with any Environmental Law, or of any actual or Threatened obligation to undertake or bear the cost of any Environmental, Health, and Safety Liabilities with respect to any of the SAP Facilities or any other properties or assets (whether real, personal, or mixed) in which any of the SAP Parties or SAP has had an interest, or with respect to any property or facility at or to which Hazardous Materials were generated, manufactured, refined, transferred, imported, used, or processed by SAP or any other Person for which they are or may be held responsible, or from which Hazardous Materials have been transported, treated, stored, handled, transferred, disposed, recycled, or received.

(b) There are no pending or, to the Knowledge of the SAP Parties and SAP, Threatened claims, Encumbrances, or other restrictions of any nature, resulting from any Environmental, Health, and Safety Liabilities or arising under or pursuant to any Environmental Law, with respect to or affecting any of the SAP Facilities or any other properties and assets (whether real, personal, or mixed) in which the SAP Parties or SAP has or had an interest.

(c) No SAP Shareholder or SAP has Knowledge of any basis to expect, nor has any of them or any other Person for whose conduct they are or may be held responsible, received, any citation, directive, inquiry, notice, Order, summons, warning, or other communication that relates to Hazardous Activity, Hazardous Materials, or any alleged, actual, or potential violation or failure to comply with any Environmental Law, or of any alleged, actual, or potential obligation to undertake or bear the cost of any Environmental, Health, and Safety Liabilities with respect to any of the SAP Facilities or any other properties or assets (whether real, personal, or mixed) in which the SAP Parties or SAP had an interest, or with respect to any property or facility to which Hazardous Materials generated, manufactured, refined, transferred, imported, used, or processed by the SAP Shareholder, SAP, or any other Person for whose conduct they are or may be held responsible, have been transported, treated, stored, handled, transferred, disposed, recycled, or received.

(d) No SAP Shareholder or SAP, or any other Person for whose conduct they are or may be held responsible, has any Environmental, Health, and Safety Liabilities with respect to the SAP Facilities or, to the Knowledge of the SAP Parties and SAP, with respect to any other properties and assets (whether real, personal, or mixed which the SAP Shareholder or SAP (or any predecessor), has or had an interest, or at any property geologically or hydrologically adjoining the SAP Facilities or any such other property or assets.

(e) Except in full compliance with all applicable Environmental Laws, there are no Hazardous Materials present on or in the Environment at the SAP Facilities or at any geologically or hydrologically adjoining property, including any Hazardous Materials contained in barrels, above or underground storage tanks, landfills, land deposits, dumps, equipment (whether moveable or fixed) or other containers, either temporary or permanent, and deposited or located in land, water, sumps, or any other part of the SAP Facilities or such adjoining property, or incorporated into any structure therein or thereon. Section 4.19(e) of the SAP Disclosure Letter fully and accurately describes the Hazardous Materials that are used in SAP's operations and which may be stored at the SAP Facilities. No SAP Shareholder, SAP, any other Person for whose conduct they are or may be held responsible, or to the Knowledge of the SAP Parties and SAP, any other Person, has permitted or conducted, or is aware of, any Hazardous Activity conducted with respect to the SAP Facilities or any other properties or assets (whether real, personal, or mixed) in which the SAP Shareholder or SAP has or had an interest except in full compliance with all applicable Environmental Laws.

(f) There has been no Release or, to the Knowledge of the SAP Parties and SAP, Threat of Release, of any Hazardous Materials at or from the SAP Facilities or at any other locations where any Hazardous Materials were generated, manufactured, refined, transferred, produced, imported, used, or processed from or by the SAP Facilities, or from or by any other properties and assets (whether real, personal, or mixed) in which the SAP Shareholder or SAP has or had an interest, or to the Knowledge of the SAP Parties and SAP any geologically or hydrologically adjoining property, whether by the SAP Parties, SAP, or any other Person.

(g) the SAP Parties have delivered to the PCA Members true and complete copies and results of any reports, studies, analyses, tests, or monitoring possessed or initiated by SAP pertaining to Hazardous Materials or Hazardous Activities in, on, or under the SAP Facilities, or concerning compliance by the SAP Shareholder, SAP, or any other Person for whose conduct they are or may be held responsible, with Environmental Laws.

4.20 **Employees**.

(a) SAP has provided or made available to the PCA Parties a complete and accurate list of the following information for each employee of SAP, including each employee on leave of absence or layoff status: name; job title; current compensation paid or payable and any change in compensation since January 1, 2002 vacation accrued; and service credited for purposes of vesting and eligibility to participate under any Employee

Pension Benefit Plan or Employee Welfare Benefit Plan, or any other employee benefit plan.

(b) No employee or director of SAP is a party to, or is otherwise bound by, any agreement or arrangement, including any confidentiality, noncompetition, or proprietary rights agreement, between such employee or director and any other Person ("Proprietary Rights Agreement") that in any way adversely affects or will affect (i) the performance of his duties as an employee or director of SAP, or (ii) the ability of SAP to conduct its business, including any Proprietary Rights Agreement with the SAP Shareholder or SAP by any such employee or director. To the SAP Parties' Knowledge, no director, officer, or other key employee of SAP intends to terminate his employment with SAP.

(c) Section 4.20 of the SAP Disclosure Letter also contains a complete and accurate list of the following information for each retired employee or director of SAP, or their dependents, receiving benefits or scheduled to receive benefits in the future: name, pension benefit, pension option election, retiree medical insurance coverage, retiree life insurance coverage, and other benefits.

4.21 **Labor Relations; Compliance**. Since January 1, 2001 SAP has not been a party to any collective bargaining or other labor Contract. Since January 1, 2001 , there has not been, there is not presently pending or existing, and to the SAP Parties' Knowledge there is not Threatened, (a) any strike, slowdown, picketing, work stoppage, or employee grievance process, (b) any Proceeding against or affecting SAP relating to the alleged violation of any Legal Requirement pertaining to labor or employment matters, including any charge or complaint filed by an employee or union with the National Labor Relations Board, the Equal Employment Opportunity Commission, or any comparable Governmental Body, organizational activity, or other labor or employment dispute against or affecting any of SAP or their premises, or (c) any application for certification of a collective bargaining agent. To the SAP Parties Knowledge, no event has occurred or circumstance exists that could provide the basis for any work stoppage or other labor dispute. There is no lockout of any employees by SAP, and no such action is contemplated by SAP. SAP has complied in all respects with all Legal Requirements relating to employment, equal employment opportunity, nondiscrimination, immigration, wages, hours, benefits, collective bargaining, the payment of social security and similar taxes, occupational safety and health, and plant closing. SAP is not liable for the payment of any compensation, damages, taxes, fines, penalties, or other amounts, however designated, for failure to comply with any of the foregoing Legal Requirements.

4.22 **Intellectual Property**.

(a) **SAP Intellectual Property Assets**. The term "SAP Intellectual Property Assets" includes:

(i) the name "Santa Ana Plating," all fictional business names, trading names, registered and unregistered trademarks, service marks, and applications of SAP (collectively, the "SAP Marks");

(ii) all Copyrights owned by SAP; and

(iii) all Trade Secrets owned, used, or licensed by SAP as licensee or licensor ("SAP Trade Secrets").

(b) **Agreements**. Section 4.22(b) of the SAP Disclosure Letter contains a complete and accurate list and summary description, including any royalties paid or received by SAP, of all Contracts relating to the SAP Intellectual Property Assets to which SAP is a party or by which SAP is bound, except for any license implied by the sale of a product and perpetual, paid-up licenses for commonly available software programs with a value of less than $1,000 under which SAP is the licensee. There are no outstanding and, to the SAP Parties' Knowledge, no Threatened disputes or disagreements with respect to any such agreement.

(c) **Know-How Necessary for the Business**.

(i) The SAP Intellectual Property Assets are all those necessary for the operation of SAP's business as it is currently conducted. SAP is the owner of all right, title, and interest in and to each of the SAP Intellectual Property Assets, free and clear of all liens, security interests, charges, encumbrances, equities, and other adverse claims, and has the right to use without payment to a third party all of the Intellectual Property Assets.

(ii) Except as set forth in Section 4.22(c) of the SAP Disclosure Letter, all former and current employees of SAP have executed written Contracts with one or more of SAP that assign to one or more of SAP all rights to any inventions, improvements, discoveries, or information relating to the business of SAP. To the Knowledge of the SAP Parties, no employee of SAP has entered into any Contract that restricts or limits in any way the scope or type of work in which the employee may be engaged or requires the employee to transfer, assign, or disclose information concerning his work to anyone other than one or more of SAP.

(d) **Patents**. SAP does not own any patents and has not filed any patent applications.

(e) **Trademarks**.

(i) Section 4.22(e) of SAP Disclosure Letter contains a complete and accurate list and summary description of all SAP Marks. SAP is the owner of all right, title, and interest in and to each of the SAP Marks, free and clear of all liens, security interests, charges, encumbrances, equities, and other adverse claims.

(ii) All SAP Marks that have been registered with the United States Patent and Trademark Office are currently in compliance with all formal legal requirements (including the timely post-registration filing of affidavits of use and incontestability and renewal applications), are valid and enforceable, and are not

subject to any maintenance fees or taxes or actions falling due within ninety days after the Closing Date.

(iii) No SAP Mark has been or is now involved in any opposition, invalidation, or cancellation and, to the SAP Parties' Knowledge, no such action is Threatened with the respect to any of the SAP Marks.

(iv) To the SAP Parties' Knowledge, there is no potentially interfering trademark or trademark application of any third party.

(v) No SAP Mark is infringed or, to the SAP Parties' Knowledge, has been challenged or threatened in any way. None of the SAP Marks used by SAP infringes or is alleged to infringe any trade name, trademark, or service mark of any third party.

(vi) All products and materials containing a SAP Mark bear the proper federal registration notice where permitted by law.

(f) **Copyrights**.

(i) Section 4.22(f) of the SAP Disclosure Letter contains a complete and accurate list and summary description of all Copyrights owned by SAP or in which it has an interest (the "SAP Copyrights"). SAP is the owner of all right, title, and interest in and to each of such SAP Copyrights, free and clear of all liens, security interests, charges, encumbrances, equities, and other adverse claims.

(ii) All the SAP Copyrights have been registered and are currently in compliance with formal legal requirements, are valid and enforceable, and are not subject to any maintenance fees or taxes or actions falling due within ninety days after the date of Closing.

(iii) No SAP Copyright is infringed or, to the SAP Parties' Knowledge, has been challenged or threatened in any way. None of the subject matter of any of the SAP Copyrights infringes or is alleged to infringe any copyright of any third party or is a derivative work based on the work of a third party.

(iv) All works encompassed by the SAP Copyrights have been marked with the proper copyright notice.

(g) **Trade Secrets**.

(i) With respect to each SAP Trade Secret, the documentation relating to such SAP Trade Secret is current, accurate, and sufficient in detail and content to identify and explain it and to allow its full and proper use without reliance on memory of any individual.

(ii) the SAP Shareholder and SAP have taken all reasonable precautions to protect the secrecy, confidentiality, and value of their SAP Trade Secrets.

(iii) SAP has good title and an absolute (but not necessarily exclusive) right to use the SAP Trade Secrets. The SAP Trade Secrets are not part of the public knowledge or literature, and, to the SAP Parties' Knowledge, have not been used, divulged, or appropriated either for the benefit of any Person (other than one or more of SAP) or to the detriment of SAP. No Trade Secret is subject to any adverse claim or has been challenged or threatened in any way.

4.23 **Certain Payments**. Neither SAP nor any shareholder, director, officer, agent, or employee of SAP, or to the SAP Parties' Knowledge any other Person associated with or acting for or on behalf of SAP, has directly or indirectly (a) made any contribution, gift, bribe, rebate, payoff, influence payment, kickback, or other payment to any Person, private or public, regardless of form, whether in money, property, or services (i) to obtain favorable treatment in securing business, (ii) to pay for favorable treatment for business secured, (iii) to obtain special concessions or for special concessions already obtained, for or in respect of SAP or any Affiliate of SAP, or (iv) in violation of any Legal Requirement, (b) established or maintained any fund or asset that has not been recorded in the books and records of SAP.

4.24 **Disclosure**.

(a) No representation or warranty of the SAP Parties in this Agreement and no statement in the SAP Disclosure Letter omits to state a material fact necessary to make the statements herein or therein, in light of the circumstances in which they were made, not misleading.

(b) No notice given pursuant to Section 7.5 will contain any untrue statement or omit to state a material fact necessary to make the statements therein or in this Agreement, in light of the circumstances in which they were made, not misleading.

4.25 **Relationships with Related Persons**. Neither the SAP Shareholder nor any Related.Person of the SAP Shareholder or of SAP has, or since the first day of the next to last completed fiscal year of SAP has had, any interest in any property (whether real, personal, or mixed and whether tangible or intangible), used in or pertaining to SAP's businesses. Neither the SAP Shareholder nor any Related Person of the SAP Shareholder or of SAP is, or since the first day of the next to last completed fiscal year of SAP has owned (of record or as a beneficial owner) an equity interest or any other financial or profit interest in, a Person that has (i) had business dealings or a material financial interest in any transaction with SAP, other than business dealings or transactions conducted in the Ordinary Course of Business with SAP at substantially prevailing market prices and on substantially prevailing market terms, or (ii) engaged in competition with SAP with respect to any line of the products or services of SAP (a "Competing Business") in any market presently served by SAP except for less than one percent of the outstanding capital stock of any Competing Business that is publicly traded on any recognized he over-the-counter market. Except as set forth in Section 4.25 of the SAP Disclosure Letter, no

SAP Shareholder or any Related Person of any SAP Shareholder or of SAP is a party to any Contract with, or has any claim or right against, SAP.

4.26 **Brokers or Finders**. The SAP Parties and their agents have incurred no obligation or liability, contingent or otherwise, for brokerage or finders' fees or agents' commissions or other similar payment in connection with this Agreement.

4.27 **Investment Intent; Accredited Investors.** The SAP Shareholder is acquiring the shares of Holdings being issued to it hereunder for its own account and for the purpose of investment, and not with a view to or connection with the distribution thereof. The SAP Shareholder is an "accredited investor" as such term is defined in Rule 501(a) under the Securities Act.

5. REPRESENTATIONS AND WARRANTIES OF HOLDINGS.

Holdings represents and warrants to the PCA Parties and the SAP Parties as follows:

5.1 **Organization and Good Standing**. Holdings is a corporation duly organized, validly existing, and in good standing under the laws of the State of California, with full corporate power and authority to conduct its business as it is now being conducted, to own or use the properties and assets that it purports to own or use, and to perform all its obligations hereunder. Holdings was organized solely for the purposes of this transaction in September 2004, does not have any business or operations, or any material assets or liabilities, nor does it have any subsidiaries or own any equity securities of any other corporation, partnership, limited liability company or other entity.

5.2 **Authority; No Conflict**.

(a) This Agreement constitutes the legal, valid, and binding obligation of Holdings, enforceable against it in accordance with its terms. Holdings has the absolute and unrestricted right, power, authority, and capacity to execute and deliver this Agreement and to perform its obligations under this Agreement.

(b) Neither the execution and delivery of this Agreement nor the consummation or performance of the transactions contemplated hereby, directly or indirectly (with or without notice or lapse of time):

5.3 **Capitalization**. The authorized capitalization of Holdings consists of 1,000,000 shares of Common Stock, of which there are no shares outstanding at the date hereof. At the Closing, the sole shareholders of Holdings will be the SAP Shareholder and the PCA Members, who will be issued shares of common stock in the amounts set forth in Section 2.3(c) hereof. All of the common stock to be issued to the SAP Shareholder and PCA Members at the Closing, as contemplated by Section 2.3(c) hereof, shall be duly and validly issued, fully paid and nonassessable. There are no outstanding options, warrants, convertible securities or other obligations or arrangements to issue any equity securities of Holdings. There are no Contracts relating to the issuance, sale, or transfer of any equity securities or other securities of Holdings.

6. COVENANTS OF PCA PARTIES PRIOR TO CLOSING DATE.

6.1 **Access and Investigation**. Between the date of this Agreement and the Closing Date, the PCA Parties will, and will cause PCA and its Representatives to, (a) afford the SAP Parties and their Representatives full and free access to PCA's personnel, properties (including subsurface testing), contracts, books and records, and other documents and data, (b) furnish the SAP Parties and their Representatives with copies of all such contracts, books and records, and other existing documents and data as the SAP Parties may reasonably request, and (c) furnish the SAP Parties and their Representatives with such additional financial, operating, and other data and information as they may reasonably request.

6.2 **Operation of the Business of PCA**. Between the date of this Agreement and the Closing Date, the PCA Parties will, and will cause PCA to:

(a) conduct the business of PCA only in the Ordinary Course of Business;

(b) use their Best Efforts to preserve intact the current business organization of PCA, keep available the services of the current officers, employees, and agents of PCA, and maintain the relations with suppliers, customers, landlords, creditors, employees, agents, and others having business relationships with PCA;

(c) confer with the SAP Parties concerning operational matters of a material nature; and

(d) otherwise report periodically to the SAP Parties concerning the status of the business, operations, and finances of PCA.

6.3 **Negative Covenant**. Except as otherwise expressly permitted by this Agreement, between the date of this Agreement and the Closing Date, the PCA Parties will not, and will cause PCA not to, without the prior consent of the SAP Parties, take any affirmative action, or fail to take any reasonable action within their or its control, as a result of which any of the changes or events listed in Section 3.16 is likely to occur.

6.4 **Required Approvals**. As promptly as practicable after the date of this Agreement, the PCA Parties will, and will cause PCA to, make all filings required by Legal Requirements to be made by them in order to consummate the transactions contemplated hereby. Between the date of this Agreement and the Closing Date, the PCA Parties will, and will cause PCA to, (a) cooperate with the SAP Parties with respect to all filings that the SAP Parties elect to make or are required by Legal Requirements to make in connection with the transactions contemplated hereby, and (b) cooperate with the SAP Parties in obtaining all consents identified in Schedule 4.2.

6.5 **Notification**. Between the date of this Agreement and the Closing Date, each PCA Member will promptly notify the SAP Parties in writing if such PCA Party or PCA becomes aware of any fact or condition that causes or constitutes a Breach of any of the PCA Parties' representations and warranties as of the date of this Agreement, or if such PCA Party or PCA becomes aware of the occurrence after the date of this Agreement of any fact or condition except as expressly contemplated by this Agreement) cause or constitute a Breach of any such

representation or warranty had such representation or warranty been made as of the time of occurrence or discovery of such fact or condition. Should any such fact or condition require any change in the PCA Disclosure Letter if the PCA Disclosure Letter were dated the date of the occurrence or discovery of any such fact or condition, the PCA Parties will promptly deliver to the SAP Parties a supplement to the PCA Disclosure Letter specifying such change. During the same period, each Seller will promptly notify the SAP Parties of the occurrence of any Breach of any covenant of the PCA Members in this Section 6 or of the occurrence of any event that may make the satisfaction of the conditions in Section 8 impossible or unlikely.

6.6 **Payment of Indebtedness by Related Persons**. Except as expressly provided in this Agreement, the PCA Parties will cause all indebtedness owed to PCA by either PCA Member or any Related Person of either PCA Member to be paid in full prior to Closing.

6.7 **No Negotiation**. Until such time, if any, as this Agreement is terminated pursuant to Section 9, the PCA Parties will not, and will cause PCA and each of their Representatives not to, directly or indirectly solicit, initiate, or encourage any inquiries or proposals from, discuss or negotiate with, provide any non-public information to, or consider the merits of any unsolicited inquiries or proposals from, any Person (other than the SAP Parties) relating to any transaction involving the sale of the business or assets (other than in the Ordinary Course of Business) of PCA, or any of the capital stock of PCA, or any merger, consolidation, business combination, or similar transaction involving PCA.

6.8 **Best Efforts**. Between the date of this Agreement and the Closing Date, the PCA Parties will use their Best Efforts to cause the conditions in Sections 8 and 9 to be satisfied.

7. COVENANTS OF SAP PARTIES PRIOR TO CLOSING DATE.

7.1 **Access and Investigation**. Between the date of this Agreement and the Closing Date, the SAP Parties will, and will cause SAP and its Representatives to, (a) afford the PCA Parties and their Representatives full and free access to SAP's personnel, properties (including subsurface testing), contracts, books and records, and other documents and data, (b) furnish the PCA Parties and their Representatives with copies of all such contracts, books and records, and other existing documents and data as the PCA Parties may reasonably request, and (c) furnish the PCA Members and their Representatives with such additional financial, operating, and other data and information as the PCA Parties may reasonably request.

7.2 **Operation of the Business of SAP**. Between the date of this Agreement and the Closing Date, the SAP Parties will, and will cause SAP to:

(a) conduct the business of SAP only in the Ordinary Course of Business;

(b) use their Best Efforts to preserve intact the current business organization of SAP, keep available the services of the current officers, employees, and agents of SAP, and maintain the relations with suppliers, customers, landlords, creditors, employees, agents, and others having business relationships with SAP;

(c) confer with the PCA Parties concerning operational matters of a material nature; and

(d) otherwise report periodically to the PCA Parties concerning the status of the business, operations, and finances of SAP.

7.3 **Negative Covenant**. Except as otherwise expressly permitted by this Agreement, between the date of this Agreement and the Closing Date, the SAP Parties will not, and will cause SAP not to, without the prior consent of the PCA Parties, take any affirmative action, or fail to take any reasonable action within their or its control, as a result of which any of the changes or events listed in Section 4.16 is likely to occur.

7.4 **Required Approvals**. As promptly as practicable after the date of this Agreement, the SAP Parties will, and will cause SAP to, make all filings required by Legal Requirements to be made by them in order to consummate the transactions contemplated hereby. Between the date of this Agreement and the Closing Date, the SAP Parties will, and will cause SAP to, (a) cooperate with the PCA Parties with respect to all filings that the PCA Parties elects to make or is required by Legal Requirements to make in connection with the transactions contemplated hereby, and (b) cooperate with the PCA Parties in obtaining all consents identified in Schedule 4.2.

7.5 **Notification**. Between the date of this Agreement and the Closing Date, each SAP Shareholder will promptly notify the PCA Parties in writing if such SAP Shareholder or SAP becomes aware of any fact or condition that causes or constitutes a Breach of any of the SAP Parties' representations and warranties as of the date of this Agreement, or if such SAP Party or SAP becomes aware of the occurrence after the date of this Agreement of any fact or condition except as expressly contemplated by this Agreement) cause or constitute a Breach of any such representation or warranty had such representation or warranty been made as of the time of occurrence or discovery of such fact or condition. Should any such fact or condition require any change in the SAP Disclosure Letter if the SAP Disclosure Letter were dated the date of the occurrence or discovery of any such fact or condition, the SAP Parties will promptly deliver to the PCA Parties a supplement to the SAP Disclosure Letter specifying such change. During the same period, each Seller will promptly notify the PCA Parties of the occurrence of any Breach of any covenant of the SAP Parties in this Section 7 or of the occurrence of any event that may make the satisfaction of the conditions in Section 9 impossible or unlikely.

7.6 **Payment of Indebtedness by Related Persons**. Except as expressly provided in this Agreement, the SAP Parties will cause all indebtedness owed to SAP by either SAP Shareholder or any Related Person of either SAP Shareholder to be paid in full prior to Closing.

7.7 **No Negotiation**. Until such time, if any, as this Agreement is terminated pursuant to Section 10, the SAP Parties will not, and will cause SAP and each of their Representatives not to, directly or indirectly solicit, initiate, or encourage any inquiries or proposals from, discuss or negotiate with, provide any non-public information to, or consider the merits of any unsolicited inquiries or proposals from, any Person (other than the PCA Parties) relating to any transaction involving the sale of the business or assets (other than in the Ordinary Course of Business) of SAP, or any of the capital stock of PCA, or any merger, consolidation, business combination, or similar transaction involving SAP.

7.8 **Best Efforts**. Between the date of this Agreement and the Closing Date, the SAP Parties will use their Best Efforts to cause the conditions in Sections 8 and 9 to be satisfied.

8. CONDITIONS PRECEDENT TO SAP PARTIES' OBLIGATION TO CLOSE.

The SAP Parties' obligation to contribute the SAP Shares to Holdings and to take the other actions required to be taken by the SAP Parties at the Closing is subject to the satisfaction, at or prior to the Closing, of each of the following conditions (any of which may be waived by the SAP Parties, in whole or in part):

8.1 **Accuracy of Representations**. All of the PCA Parties' representations and warranties in this Agreement (considered collectively), and each of these representations and warranties (considered individually), must have been accurate in all material respects as of the date of this Agreement, and must be accurate in all material respects as of the Closing Date as if made on the Closing Date.

8.2 **PCA Parties' Performance**.

(a) All of the covenants and obligations that the PCA Parties are required to perform or to comply with pursuant to this Agreement at or prior to the Closing (considered collectively), and each of these covenants and obligations (considered individually), must have been duly performed and complied with in all material respects.

(b) Each document required to be delivered pursuant to Section 2.3 must have been delivered, and each of the other covenants and obligations in Section 6 must have been performed and complied with in all material respects.

8.3 **Consents**. Each of the Consents identified in Section 3.2 of the PCA Disclosure Letter, and each Consent identified in Section 4.2 of the SAP Disclosure Letter, must have been obtained and must be in full force and effect.

8.4 **Additional Documents**. Each of the following documents must have been delivered to the SAP Parties such other documents as the SAP Parties may reasonably request for the purpose of (i) evidencing the accuracy of any of the PCA Parties' representations and warranties, (ii) evidencing the performance by either PCA Party of, or the compliance by either PCA Member with, any covenant or obligation required to be performed or complied with by such PCA Party, (iii) evidencing the satisfaction of any condition referred to in this Section 8, or (iv) otherwise facilitating the consummation or performance of any of the transactions contemplated hereby.

8.5 **No Proceedings**. Since the date of this Agreement, there must not have been commenced or Threatened against the SAP Parties, or against any Person affiliated with the SAP Parties, any Proceeding (a) involving any challenge to, or seeking damages or other relief in connection with, any of the transactions contemplated hereby, or (b) that may have the effect of preventing, delaying, making illegal, or otherwise interfering with any of the transactions contemplated hereby.

8.6 **No Prohibition**. Neither the consummation nor the performance of any of the transactions contemplated hereby will, directly or indirectly (with or without notice or lapse of time), materially contravene, or conflict with, or result in a material violation of, or cause the SAP Parties or any Person affiliated with the SAP Parties to suffer any material adverse consequence under, (a) any applicable Legal Requirement or Order, or (b) any Legal Requirement or Order that has been published, introduced, or otherwise formally proposed by or before any Governmental Body.

9. CONDITIONS PRECEDENT TO PCA PARTIES' OBLIGATION TO CLOSE.

The PCA Parties' obligation to contribute the PCA Interests to Holdings and to take the other actions required to be taken by the PCA Parties at the Closing is subject to the satisfaction, at or prior to the Closing, of each of the following conditions (any of which may be waived by the PCA Parties, in whole or in part):

9.1 **Accuracy of Representations**. All of the SAP Parties' representations and warranties in this Agreement (considered collectively), and each of these representations and warranties (considered individually), must have been accurate in all material respects as of the date of this Agreement and must be accurate in all material respects as of the Closing Date as if made on the Closing Date.

9.2 **The SAP Parties Performance**.

(a) All of the covenants and obligations that the SAP Parties are required to perform or to comply with pursuant to this Agreement at or prior to the Closing (considered collectively), and each of these covenants and obligations (considered individually), must have been performed and complied with in all material respects.

(b) The SAP Parties must have delivered each of the documents required to be delivered by the SAP Parties pursuant to Section 2.3 and each of the other covenants and obligations in Sections 7 must have been performed and complied with in all respects.

9.3 **Consents**. Each of the Consents identified in Section 3.2 of the PCA Disclosure Letter, and each Consent identified in Section 4.2 of the SAP Disclosure Letter, must have been obtained and must be in full force and effect.

9.4 **Additional Documents**. The SAP Parties must have caused the following documents to be delivered to the PCA Parties such documents as the PCA Parties may reasonably request for the purpose of (i) evidencing the accuracy of any representation or warranty of the SAP Parties, (ii) evidencing the performance by the SAP Parties of, or the compliance by the SAP Parties with, any covenant or obligation required to be performed or complied with by the SAP Parties, (iii) evidencing the satisfaction of any condition referred to in this Section 9, or (iv) otherwise facilitating the consummation of any of the transactions contemplated hereby.

9.5 **No Proceedings**. Since the date of this Agreement, there must not have been commenced or Threatened against the PCA Parties, or against any Person affiliated with the PCA Parties, any Proceeding (a) involving any challenge to, or seeking damages or other relief

in connection with, any of the transactions contemplated hereby, or (b) that may have the effect of preventing, delaying, making illegal, or otherwise interfering with any of the transactions contemplated hereby.

9.6 **No Prohibition**. Neither the consummation nor the performance of any of the transactions contemplated hereby will, directly or indirectly (with or without notice or lapse of time), materially contravene, or conflict with, or result in a material violation of, or cause the PCA Parties or any Person affiliated with the PCA Parties to suffer any material adverse consequence under, (a) any applicable Legal Requirement or Order, or (b) any Legal Requirement or Order that has been published, introduced, or otherwise formally proposed by or before any Governmental Body.

10. TERMINATION.

10.1 **Termination Events**. This Agreement may, by notice given prior to or at the Closing, be terminated:

(a) by any of the SAP Parties or the PCA Parties if a material Breach of any provision of this Agreement has been committed by the other party and such Breach has not been waived;

(b) (i) by the SAP Parties if any of the conditions in Section 8 has not been satisfied as of the Closing Date or if satisfaction of such a condition is or becomes impossible (other than through the failure of the SAP Parties to comply with its obligations under this Agreement) and the SAP Parties have not waived such condition on or before the Closing Date; or (ii) by the PCA Parties, if any of the conditions in Section 9 has not been satisfied of the Closing Date or if satisfaction of such a condition is or becomes impossible (other than through the failure of the PCA Parties to comply with their obligations under this Agreement) and the PCA Parties have not waived such condition on or before the Closing Date;

(c) by mutual consent of the SAP Parties and the PCA Parties; or

(d) by either the SAP Parties or the PCA Parties if the Closing has not occurred (other than through the failure of any party seeking to terminate this Agreement to comply fully with its obligations under this Agreement) on or before December 31, 2004 or such later date as the parties may agree upon.

10.2 **Effect of Termination**. Each party's right of termination under Section 10.1 is in addition to any other rights it may have under this Agreement or otherwise, and the exercise of a right of termination will not be an election of remedies. If this Agreement is terminated pursuant to Section 10.1, all further obligations of the parties under this Agreement will terminate, except that the obligations in Sections 12.1 and 12.3 will survive; provided, however, that if this Agreement is terminated by a party because of the Breach of the Agreement by the other party or because one or more of the conditions to the terminating party's obligations under this Agreement is not satisfied as a result of the other party's failure to comply with its obligations under this Agreement, the terminating party's right to pursue all legal remedies will survive such termination unimpaired.

11. INDEMNIFICATION; REMEDIES.

11.1 **Survival; Right to Indemnification Not Affected by Knowledge**. All representations, warranties, covenants, and obligations in this Agreement, the PCA Disclosure Letter, the SAP Disclosure Letter, the certificates delivered pursuant to Section 2.3(a)(iii) and 2.3(b)(iii), and any other certificate or document delivered pursuant to this Agreement will survive the Closing. The right to indemnification, payment of Damages or other remedy based on such representations, warranties, covenants, and obligations will not be affected by any investigation conducted with respect to, or any Knowledge acquired (or capable of being acquired) at any time, whether before or after the execution and delivery of this Agreement or the Closing Date, with respect to the accuracy or inaccuracy of or compliance with, any such representation, warranty, covenant, or obligation. The waiver of any condition based on the accuracy of any representation or warranty, or on the performance of or compliance with any covenant or obligation, will not affect the right to indemnification, payment of Damages, or other remedy based on such representations, warranties, covenants, and obligations.

11.2 **Indemnification And Payment Of Damages By the PCA Parties**. The PCA Parties, jointly and severally, will indemnify and hold harmless the SAP Parties for, and will pay to the SAP Parties the amount of, any loss, liability, claim, damage (including incidental and consequential damages), expense (including costs of investigation and defense and reasonable attorneys' fees) or diminution of value, whether or not involving a third-party claim (collectively, "Damages"), arising, directly or indirectly, from or in connection with:

(a) any Breach of any representation or warranty made by the PCA Parties in this Agreement, the PCA Disclosure Letter or any other certificate or document delivered by the PCA Members pursuant to this Agreement;

(b) any Breach by either PCA Party of any covenant or obligation of such PCA Member in this Agreement;

(c) any product shipped or manufactured by, or any services provided by, PCA prior to the Closing Date; or

(d) any claim by any Person for brokerage or finder's fees or commissions or similar payments based upon any agreement or understanding alleged to have been made by any such Person with either PCA Member or PCA (or any Person acting on their behalf) in connection with any of the transactions contemplated hereby.

11.3 **Indemnification And Payment Of Damages By the SAP Parties**. The SAP Parties, jointly and severally, will indemnify and hold harmless the PCA Parties for, and will pay to the PCA Parties the amount of, any loss, liability, claim, damage (including incidental and consequential damages), expense (including costs of investigation and defense and reasonable attorneys' fees) or diminution of value, whether or not involving a third-party claim (collectively, "Damages"), arising, directly or indirectly, from or in connection with:

(a) any Breach of any representation or warranty made by the SAP Parties in this Agreement, the SAP Disclosure Letter or any other certificate or document delivered by the SAP Parties pursuant to this Agreement;

(b) any Breach by any SAP Party of any covenant or obligation of such SAP Party in this Agreement;

(c) any product shipped or manufactured by, or any services provided by, SAP prior to the Closing Date; or

(d) any claim by any Person for brokerage or finder's fees or commissions or similar payments based upon any agreement or understanding alleged to have been made by any such Person with either SAP Shareholder or SPA (or any Person acting on their behalf) in connection with any of the transactions contemplated hereby.

11.4 **Indemnification And Payment Of Damages--Environmental Matters**. In addition to the provisions of Sections 11.2 and 11.3:

(a) The PCA Parties, jointly and severally, will indemnify and hold harmless the SAP Parties for, and will pay to the SAP Parties the amount of, any Damages (including costs of cleanup, containment, or other remediation) arising, directly or indirectly, from or in connection with the liabilities described in Section 11.4(c) below, to the extent that they relate to the PCA Facilities or the operations conducted by PCA prior to the Closing.

(b) The SAP Parties, jointly and severally, will indemnify and hold harmless the PCA Parties, for, and will pay to the PCA Parties the amount of, any Damages (including costs of cleanup, containment, or other remediation) arising, directly or indirectly, from or in connection with the liabilities described in Section 11.4(c) below, to the extent that they relate to the SAP Facilities or the operations conducted by SAP prior to the Closing.

(c) The liabilities that are the subject of Sections 11.4(a) and (b) above are:

(i) any Environmental, Health, and Safety Liabilities arising out of or relating to: (A)(1) the ownership, operation, or condition at any time on or prior to the Closing Date of the PCA Facilities or the SAP Facilities, or any other properties and assets (whether real, personal, or mixed and whether tangible or intangible) in which PCA or SAP has or had an interest, or (2) any Hazardous Materials or other contaminants that were present on such facilities or such other properties and assets at any time on or prior to the Closing Date; or (B)(1) any Hazardous Materials or other contaminants, wherever located, that were, or were allegedly, generated, transported, stored, treated, Released, or otherwise handled by the party required hereunder to provide indemnification (the "Indemnitor") or the company owned (in whole or in part) by him or her or by any other Person for whose conduct they are or may be held responsible at any time on or prior to the Closing Date, or (2) any Hazardous Activities that were, or were allegedly, conducted by the Indemnitor or the company owned (in whole or in part) by him or her or by any other Person for whose conduct they are or may be held responsible; or

(ii) any bodily injury (including illness, disability, and death, and regardless of when any such bodily injury occurred, was incurred, or manifested itself), personal injury, property damage (including trespass, nuisance, wrongful eviction, and deprivation of the use of real property), or other damage of or to any Person, including any employee or former employee of the Indemnitor or the company owned (in whole or in part) by him or her or any other Person for whose conduct they are or may be held responsible, in any way arising from or allegedly arising from any Hazardous Activity conducted or allegedly conducted with respect to the PCA Facilities, the SAP Facilities or the operation of PCA or SAP prior to the Closing Date, or from Hazardous Material that was (i) present or suspected to be present on or before the Closing Date on or at the PCA Facilities or the SAP Facilities (or present or suspected to be present on any other property, if such Hazardous Material emanated or allegedly emanated from any of the PCA Facilities or SAP Facilities and was present or suspected to be present on any of the PCA Facilities or the SAP Facilities on or prior to the Closing Date) or (ii) Released or allegedly Released by the Indemnitor or the company owned (in whole or in part) by him or her or any other Person for whose conduct they are or may be held responsible, at any time on or prior to the Closing Date.

11.5 **Time Limitations**. If the Closing occurs, an Indemnitor will have no liability (for indemnification or otherwise) with respect to any representation or warranty, or covenant or obligation to be performed and complied with prior to the Closing Date, other than those in Sections 3.3, 3.11, 3.13, 3.19, 4.3, 4.11, 4.13 or 4.19, unless on or before that date two (2) years from the Closing Date the party entitled to indemnification (the "Indemnitee") notifies the Indemnitor of a claim specifying the factual basis of that claim in reasonable detail to the extent then known by the Indemnitee; a claim with respect to Section 3.3, 3.11, 3.13, 3.19 4.3, 4.11, 4.13 or 4.19, or a claim for indemnification or reimbursement not based upon any representation or warranty or any covenant or obligation to be performed and complied with prior to the Closing Date, may be made at any time.

11.6 **Limitations On Amount**. An Indemnitor will have no liability (for indemnification or otherwise) with respect to the matters described in clause (a) or, to the extent relating to any failure to perform or comply prior to the Closing Date, clause (b) of Section 11.2 or 10.3, as appropriate, until the total of all Damages with respect to such matters exceeds $10,000, but if the total of all Damages with respect to such matters exceeds such amount, then the Indemnitor shall be liable for the full amount of Damages, and not just for the amount by which such Damages exceed $10,000. However, this Section 11.6 will not apply to any Breach of any of the Indemnitor's representations and warranties of which the Indemnitor had Knowledge at any time prior to the date on which such representation and warranty is made or any intentional Breach by any party of any covenant or obligation, and the Indemnitor will be jointly and severally liable for all Damages with respect to such Breaches.

11.7 **Procedure for Indemnification--Third Party Claims**.

(a) Promptly after receipt by an Indemnitee of notice of the commencement of any Proceeding against it, such Indemnitee will, if a claim is to be made against an indemnifying party under such Section, give notice to the indemnifying party of the

commencement of such claim, but the failure to notify the indemnifying party will not relieve the indemnifying party of any liability that it may have to any Indemnitee , except to the extent that the indemnifying party demonstrates that the defense of such action is prejudiced by the indemnifying party's failure to give such notice.

(b) If any Proceeding referred to in Section 11.7(a) is brought against an Indemnitee and it gives notice to the Indemnitor of the commencement of such Proceeding, the Indemnitor will, unless the claim involves Taxes, be entitled to participate in such Proceeding and, to the extent that it wishes (unless (i) the Indemnitor is also a party to such Proceeding and the Indemnitee determines in good faith that joint representation would be inappropriate, or (ii) the Indemnitor fails to provide reasonable assurance to the Indemnitee of its financial capacity to defend such Proceeding and provide indemnification with respect to such Proceeding), to assume the defense of such Proceeding with counsel satisfactory to the Indemnitee and, after notice from the Indemnitor to the Indemnitee of its election to assume the defense of such Proceeding, the Indemnitor will not, as long as it diligently conducts such defense, be liable to the Indemnitee under this Section 11 for any fees of other counsel or any other expenses with respect to the defense of such Proceeding, in each case subsequently incurred by the Indemnitee in connection with the defense of such Proceeding, other than reasonable costs of investigation. If the Indemnitor assumes the defense of a Proceeding, (i) it will be conclusively established for purposes of this Agreement that the claims made in that Proceeding are within the scope of and subject to indemnification; (ii) no compromise or settlement of such claims may be effected by the Indemnitor without the Indemnitee's consent unless (A) there is no finding or admission of any violation of Legal Requirements or any violation of the rights of any Person and no effect on any other claims that may be made against the Indemnitee, and (B) the sole relief provided is monetary damages that are paid in full by the Indemnitor; and (iii) the Indemnitee will have no liability with respect to any compromise or settlement of such claims effected without its consent. If notice is given to an Indemnitor of the commencement of any Proceeding and the Indemnitor does not, within ten days after the Indemnitee's notice is given, give notice to the Indemnitee of its election to assume the defense of such Proceeding, the Indemnitor will be bound by any determination made in such Proceeding or any compromise or settlement effected by the Indemnitee.

(c) Notwithstanding the foregoing, if an Indemnitee determines in good faith that there is a reasonable probability that a Proceeding may adversely affect it or its affiliates other than as a result of monetary damages for which it would be entitled to indemnification under this Agreement, the Indemnitee may, by notice to the Indemnitor, assume the exclusive right to defend, compromise, or settle such Proceeding, but the Indemnitor will not be bound by any determination of a Proceeding so defended or any compromise or settlement effected without its consent (which may not be unreasonably withheld).

11.8 **Procedure for Indemnification--Other Claims**. A claim for indemnification for any matter not involving a third-party claim may be asserted by notice to the party from whom indemnification is sought.

12. GENERAL PROVISIONS.

12.1 **Expenses**. Except as otherwise expressly provided in this Agreement, each party to this Agreement will bear its respective expenses incurred in connection with the preparation, execution, and performance of this Agreement and the transactions contemplated hereby, including all fees and expenses of agents, representatives, counsel, and accountants. In the event of termination of this Agreement, the obligation of each party to pay its own expenses will be subject to any rights of such party arising from a breach of this Agreement by another party.

12.2 **Public Announcements**. Any public announcement or similar publicity with respect to this Agreement or the transactions contemplated hereby will be issued, if at all, at such time and in such manner as the parties mutually determine. Unless consented to by the other parties in advance or required by Legal Requirements, prior to the Closing each party shall keep this Agreement strictly confidential and may not make any disclosure of this Agreement to any Person. The PCA Parties and the SAP Parties will consult with each other concerning the means by which PCA's and SAP's employees, customers, and suppliers and others having dealings with PCA and SAP will be informed of the transactions contemplated hereby.

12.3 **Confidentiality**. Between the date of this Agreement and the Closing Date, the SAP Parties and the PCA Parties will maintain in confidence, any written, oral, or other information obtained in confidence from another party in connection with this Agreement or the transactions contemplated hereby, unless (a) such information is already known to such party or to others not bound by a duty of confidentiality or such information becomes publicly available through no fault of such party, (b) the use of such information is necessary or appropriate in making any filing or obtaining any consent or approval required for the consummation of the transactions contemplated hereby, or (c) the furnishing or use of such information is required by legal proceedings.

If the transactions contemplated hereby are not consummated, each party will return or destroy as much of such written information as the other party may reasonably request.

12.4 **Notices**. All notices, consents, waivers, and other communications under this Agreement must be in writing and will be deemed to have been duly given when (a) delivered by hand (with written confirmation of receipt), (b) sent by telecopier (with written confirmation of receipt), provided that a copy is mailed by registered mail, return receipt requested, or (c) when received by addressee, if sent by a nationally recognized overnight delivery service (receipt requested), in each case to the appropriate addresses and telecopier numbers set forth below (or to such other addresses and telecopier numbers as a party may designate by notice to the other parties):

The PCA Members: c/o PCA Industries, LLC
1818 East Rosslynn Avenue
Fullerton, California 92831
Facsimile No.: (714) 738-5288
Attn: Anthony Kakuk, President

with a copy to: Thomas G. Brockington, Esq.
Rutan & Tucker, LLP
611 Anton Blvd., Suite 1400
Costa Mesa, California 92626
Facsimile No.:(714) 546-9035

The SAP Parties: c/o Santa Ana Plating
411 East Alton Avenue
Santa Ana, California 92707
Facsimile No.: (714) 549-1176

with a copy to:

Facsimile No.: _____

12.5 **Jurisdiction; Service of Process**. Any action or proceeding seeking to enforce any provision of, or based on any right arising out of, this Agreement may be brought against any of the parties in the courts of the State of California, County of Orange, or, if it has or can acquire jurisdiction, in the United States District Court for the Central District of California, and each of the parties consents to the jurisdiction of such courts (and of the appropriate appellate courts) in any such action or proceeding and waives any objection to venue laid therein. Process in any action or proceeding referred to in the preceding sentence may be served on any party anywhere in the world.

12.6 **Further Assurances**. The parties agree (a) to furnish upon request to each other such further information, (b) to execute and deliver to each other such other documents, and (c) to do such other acts and things, all as the other party may reasonably request for the purpose of carrying out the intent of this Agreement and the documents referred to in this Agreement.

12.7 **Waiver**. The rights and remedies of the parties to this Agreement are cumulative and not alternative. Neither the failure nor any delay by any party in exercising any right, power, or privilege under this Agreement or the documents referred to in this Agreement will operate as a waiver of such right, power, or privilege, and no single or partial exercise of any such right, power, or privilege will preclude any other or further exercise of such right, power, or privilege or the exercise of any other right, power, or privilege. To the maximum extent permitted by applicable law, (a) no claim or right arising out of this Agreement or the documents referred to in this Agreement can be discharged by one party, in whole or in part, by a waiver or renunciation of the claim or right unless in writing signed by the other party; (b) no waiver that may be given by a party will be applicable except in the specific instance for which it is given; and (c) no notice to or demand on one party will be deemed to be a waiver of any obligation of such party or of the right of the party giving such notice or demand to take further action without notice or demand as provided in this Agreement or the documents referred to in this Agreement.

12.8 **Entire Agreement and Modification**. This Agreement supersedes all prior agreements between the parties with respect to its subject matter and constitutes (along with the documents referred to in this Agreement) a complete and exclusive statement of the terms of the

agreement between the parties with respect to its subject matter. This Agreement may not be amended except by a written agreement executed by the party to be charged with the amendment.

12.9 **PCA Disclosure Letter and SAP Disclosure Letter**. To the extent that the disclosures in the PCA Disclosure Letter or SAP Disclosure Letter pertain to the representations and warranties in more than one Section of this Agreement, such disclosures shall be deemed to apply to all such representations and warranties even if they are not provided in response to a specific representation or warranty or under a particular section of the PCA Disclosure Letter or SAP Disclosure Letter, but only so long as it is reasonably apparent from the face of such disclosure that the disclosure would apply to the representations and warranties contained in the other Section(s).

12.10 **Assignments, Successors, and No Third-Party Rights**. Neither party may assign any of its rights under this Agreement without the prior consent of the other parties. Subject to the preceding sentence, this Agreement will apply to, be binding in all respects upon, and inure to the benefit of the successors and permitted assigns of the parties. Nothing expressed or referred to in this Agreement will be construed to give any Person other than the parties to this Agreement any legal or equitable right, remedy, or claim under or with respect to this Agreement or any provision of this Agreement. This Agreement and all of its provisions and conditions are for the sole and exclusive benefit of the parties to this Agreement and their successors and assigns.

12.11 **Severability**. If any provision of this Agreement is held invalid or unenforceable by any court of competent jurisdiction, the other provisions of this Agreement will remain in full force and effect. Any provision of this Agreement held invalid or unenforceable only in part or degree will remain in full force and effect to the extent not held invalid or unenforceable.

12.12 **Section Headings, Construction**. The headings of Sections in this Agreement are provided for convenience only and will not affect its construction or interpretation. All references to "Section" or "Sections" refer to the corresponding Section or Sections of this Agreement. All words used in this Agreement will be construed to be of such gender or number as the circumstances require. Unless otherwise expressly provided, the word "including" does not limit the preceding words or terms.

12.13 **Time of Essence**. With regard to all dates and time periods set forth or referred to in this Agreement, time is of the essence.

12.14 **Governing Law**. This Agreement will be governed by the laws of the State of California without regard to conflicts of laws principles.

12.15 **Counterparts**. This Agreement may be executed in one or more counterparts, each of which will be deemed to be an original copy of this Agreement and all of which, when taken together, will be deemed to constitute one and the same agreement.

IN WITNESS WHEREOF, the parties have executed and delivered this Agreement as of the date first written above.

PRVY-Controlled/Privacy

TRUST

PRVY-Controlled/Privacy

PRVY-Controlled/Privacy

PRVY-Controlled/Privacy TRUST PRVY-Controlled/Privacy

PRVY-Controlled/Privacy

EXHIBIT A

DEFINED TERMS

When used in this Reorganization Agreement, the following terms shall have the meanings given to them below:

"Applicable Contract" -- any Contract (a) under which PCA or SAP, as the case may be, has or may acquire any rights, (b) under which such company has or may become subject to any obligation or liability, or (c) by which such company or any of the assets owned or used by it is or may become bound.

"Best Efforts" -- the efforts that a prudent Person desirous of achieving a result would use in similar circumstances to ensure that such result is achieved as expeditiously as possible.

"Breach" -- a "Breach" of a representation, warranty, covenant, obligation, or other provision of this Agreement or any instrument delivered pursuant to this Agreement will be deemed to have occurred if there is or has been (a) any inaccuracy in or breach of, or any failure to perform or comply with, such representation, warranty, covenant, obligation, or other provision, or (b) any claim (by any Person) or other occurrence or circumstance that is or was inconsistent with such representation, warranty, covenant, obligation, or other provision, and the term "Breach" means any such inaccuracy, breach, failure, claim, occurrence, or circumstance.

"Closing" -- as defined in Section 2.3.

"Closing Date" -- the date and time as of which the Closing actually takes place.

"Consent" -- any approval, consent, ratification, waiver, or other authorization (including any Governmental Authorization).

"Contract" -- any agreement, contract, obligation, promise, or undertaking (whether written or oral and whether express or implied) that is legally binding.

"Damages" -- as defined in Section 11.2.

"Encumbrance" -- any charge, claim, community property interest, condition, equitable interest, lien, option, pledge, security interest, right of first refusal, or restriction of any kind, including any restriction on use, voting, transfer, receipt of income, or exercise of any other attribute of ownership.

"Environment" -- soil, land surface or subsurface strata, surface waters (including navigable waters, ocean waters, streams, ponds, drainage basins, and wetlands), groundwaters, drinking water supply, stream sediments, ambient air (including indoor air), plant and animal life, and any other environmental medium or natural resource.

"Environmental, Health, and Safety Liabilities" -- any cost, damages, expense, liability, obligation, or other responsibility arising from or under Environmental Law or Occupational Safety and Health Law and consisting of or relating to:

(a) any environmental, health, or safety matters or conditions (including on-site or off-site contamination, occupational safety and health, and regulation of chemical substances or products);

(b) fines, penalties, judgments, awards, settlements, legal or administrative proceedings, damages, losses, claims, demands and response, investigative, remedial, or inspection costs and expenses arising under Environmental Law or Occupational Safety and Health Law;

(c) financial responsibility under Environmental Law or Occupational Safety and Health Law for cleanup costs or corrective action, including any investigation, cleanup, removal, containment, or other remediation or response actions ("Cleanup") required by applicable Environmental Law or Occupational Safety and Health Law (whether or not such Cleanup has been required or requested by any Governmental Body or any other Person) and for any natural resource damages; or

(d) any other compliance, corrective, investigative, or remedial measures required under Environmental Law or Occupational Safety and Health Law.

The terms "removal," "remedial," and "response action," include the types of activities covered by the United States Comprehensive Environmental Response, Compensation, and Liability Act, 42 U.S.C. § 9601 et seq., as amended ("CERCLA").

"Environmental Law" -- any Legal Requirement that requires or relates to:

(a) advising appropriate authorities, employees, and the public of intended or actual releases of pollutants or hazardous substances or materials, violations of discharge limits, or other prohibitions and of the commencements of activities, such as resource extraction or construction, that could have significant impact on the Environment;

(b) preventing or reducing to acceptable levels the release of pollutants or hazardous substances or materials into the Environment;

(c) reducing the quantities, preventing the release, or minimizing the hazardous characteristics of wastes that are generated;

(d) assuring that products are designed, formulated, packaged, and used so that they do not present unreasonable risks to human health or the Environment when used or disposed of;

(e) protecting resources, species, or ecological amenities;

(f) reducing to acceptable levels the risks inherent in the transportation of hazardous substances, pollutants, oil, or other potentially harmful substances;

(g) cleaning up pollutants that have been released, preventing the threat of release, or paying the costs of such clean up or prevention; or

(h) making responsible parties pay private parties, or groups of them, for damages done to their health or the Environment, or permitting self-appointed representatives of the public interest to recover for injuries done to public assets.

"GAAP" -- generally accepted United States accounting principles, applied on a basis consistent with the basis on which the PCA Balance Sheet, the SAP Balance Sheet and the other financial statements referred to in Sections 3.4 and 4.4 were prepared.

"Governmental Authorization" -- any approval, consent, license, permit, waiver, or other authorization issued, granted, given, or otherwise made available by or under the authority of any Governmental Body or pursuant to any Legal Requirement.

"Governmental Body" -- any:

(a) nation, state, county, city, town, village, district, or other jurisdiction of any nature;

(b) federal, state, local, municipal, foreign, or other government;

(c) governmental or quasi-governmental authority of any nature (including any governmental agency, branch, department, official, or entity and any court or other tribunal);

(d) multi-national organization or body; or

(e) body exercising, or entitled to exercise, any administrative, executive, judicial, legislative, police, regulatory, or taxing authority or power of any nature.

"Hazardous Activity" -- the distribution, generation, handling, importing, management, manufacturing, processing, production, refinement, Release, storage, transfer, transportation, treatment, or use (including any withdrawal or other use of groundwater) of Hazardous Materials in, on, under, about, or from the PCA Facilities or the SAP Facilities or any part thereof into the Environment, and any other act, business, operation, or thing that increases the danger, or risk of danger, or poses an unreasonable risk of harm to persons or property on or off the PCA Facilities or the SAP Facilities, or that may affect the value of the PCA Facilities, the SAP Facilities, PCA or SAP.

"Hazardous Materials" -- any waste or other substance that is listed, defined, designated, or classified as, or otherwise determined to be, hazardous, radioactive, or toxic or a pollutant or a contaminant under or pursuant to any Environmental Law, including any admixture or solution thereof, and specifically including petroleum and all derivatives thereof or synthetic substitutes therefor and asbestos or asbestos-containing materials.

"IRC" -- the Internal Revenue Code of 1986 or any successor law, and regulations issued by the IRS pursuant to the Internal Revenue Code or any successor law.

"IRS" -- the United States Internal Revenue Service or any successor agency, and, to the extent relevant, the United States Department of the Treasury.

"Knowledge" -- an individual will be deemed to have "Knowledge" of a particular fact or other matter if:

(a) such individual is actually aware of such fact or other matter; or

(b) a prudent individual could be expected to discover or otherwise become aware of such fact or other matter in the course of conducting a reasonably comprehensive investigation concerning the existence of such fact or other matter.

A Person (other than an individual) will be deemed to have "Knowledge" of a particular fact or other matter if any individual who is serving, or who has at any time served, as a director, officer, partner, executor, or trustee of such Person (or in any similar capacity) has, or at any time had, Knowledge of such fact or other matter.

"Legal Requirement" -- any federal, state, local, municipal, foreign, international, multinational, or other administrative order, constitution, law, ordinance, principle of common law, regulation, statute, or treaty.

"Occupational Safety and Health Law" -- any Legal Requirement designed to provide safe and healthful working conditions and to reduce occupational safety and health hazards, and any program, whether governmental or private (including those promulgated or sponsored by industry associations and insurance companies), designed to provide safe and healthful working conditions.

"Order" -- any award, decision, injunction, judgment, order, ruling, subpoena, or verdict entered, issued, made, or rendered by any court, administrative agency, or other Governmental Body or by any arbitrator.

"Ordinary Course of Business" -- an action taken by a Person will be deemed to have been taken in the "Ordinary Course of Business" only if:

(a) such action is consistent with the past practices of such Person and is taken in the ordinary course of the normal day-to-day operations of such Person;

(b) such action is not required to be authorized by the board of directors of such Person (or by any Person or group of Persons exercising similar authority); and

(c) such action is similar in nature and magnitude to actions customarily taken, without any authorization by the board of directors (or by any Person or group of Persons exercising similar authority), in the ordinary course of the normal day-to-day operations of other Persons that are in the same line of business as such Person.

"Organizational Documents" -- (a) the articles or certificate of incorporation and the bylaws of a corporation; (b) the partnership agreement and any statement of partnership of a general partnership; (c) the limited partnership agreement and the certificate of limited

partnership of a limited partnership; (d) any charter or similar document adopted or filed in connection with the creation, formation, or organization of a Person; and (e) any amendment to any of the foregoing.

"PCA Balance Sheet" -- as defined in Section 3.4.

"PCA Disclosure Letter" -- the disclosure letter delivered by the PCA Parties to the SAP Parties concurrently with the execution and delivery of this Agreement.

"PCA Facilities" -- any real property, leaseholds, or other interests currently or formerly owned or operated by PCA and any buildings, plants, structures, or equipment (including motor vehicles, tank cars, and rolling stock) currently or formerly owned or operated by PCA.

"PCA Intellectual Property Assets" – as defined in Section 3.22.

"PCA Interim Balance Sheet" -- as defined in Section 3.4.

"PCA Members" -- as defined in the first paragraph of this Agreement.

"PCA Members' Releases" -- as defined in Section 2.3.

"Person" -- any individual, corporation (including any non-profit corporation), general or limited partnership, limited liability company, joint venture, estate, trust, association, organization, labor union, or other entity or Governmental Body.

"Proceeding" -- any action, arbitration, audit, hearing, investigation, litigation, or suit (whether civil, criminal, administrative, investigative, or informal) commenced, brought, conducted, or heard by or before, or otherwise involving, any Governmental Body or arbitrator.

"Related Person" -- with respect to a particular individual:

(a) each other member of such individual's Family;

(b) any Person that is directly or indirectly controlled by such individual or one or more members of such individual's Family;

(c) any Person in which such individual or members of such individual's Family hold (individually or in the aggregate) a Material Interest; and

(d) any Person with respect to which such individual or one or more members of such individual's Family serves as a director, officer, partner, executor, or trustee (or in a similar capacity).

With respect to a specified Person other than an individual:

(a) any Person that directly or indirectly controls, is directly or indirectly controlled by, or is directly or indirectly under common control with such specified Person;

(b) any Person that holds a Material Interest in such specified Person;

(c) each Person that serves as a director, officer, partner, executor, or trustee of such specified Person (or in a similar capacity);

(d) any Person in which such specified Person holds a Material Interest;

(e) any Person with respect to which such specified Person serves as a general partner or a trustee (or in a similar capacity); and

(f) any Related Person of any individual described in clause (b) or (c).

For purposes of this definition, (a) the "Family" of an individual includes (i) the individual, (ii) the individual's spouse, (iii) any other natural person who is related to the individual or the individual's spouse within the second degree, and (iv) any other natural person who resides with such individual, and (b) "Material Interest" means direct or indirect beneficial ownership (as defined in Rule 13d-3 under the Securities Exchange Act of 1934) of voting securities or other voting interests representing at least 5% of the outstanding voting power of a Person or equity securities or other equity interests representing at least 5% of the outstanding equity securities or equity interests in a Person.

"Release" -- any spilling, leaking, emitting, discharging, depositing, escaping, leaching, dumping, or other releasing into the Environment, whether intentional or unintentional.

"Representative" -- with respect to a particular Person, any director, officer, employee, agent, consultant, advisor, or other representative of such Person, including legal counsel, accountants, and financial advisors.

"SAP Balance Sheet" -- as defined in Section 4.4.

"SAP Disclosure Letter" -- the disclosure letter delivered by the SAP Parties to the PCA Parties concurrently with the execution and delivery of this Agreement.

"SAP Facilities" -- any real property, leaseholds, or other interests currently or formerly owned or operated by SAP and any buildings, plants, structures, or equipment (including motor vehicles, tank cars, and rolling stock) currently or formerly owned or operated by SAP.

"SAP Intellectual Property Assets" – as defined in Section 4.22.

"SAP Interim Balance Sheet" -- as defined in Section 4.4.

"SAP Shareholder" -- as defined in the first paragraph of this Agreement.

"SAP Shares" – all of the outstanding shares of capital stock of SAP, consisting of 10,000,000 shares of common stock.

"Securities Act" -- the Securities Act of 1933 or any successor law, and regulations and rules issued pursuant to that Act or any successor law.

"Tax Return" -- any return (including any information return), report, statement, schedule, notice, form, or other document or information filed with or submitted to, or required to be filed with or submitted to, any Governmental Body in connection with the determination, assessment, collection, or payment of any Tax or in connection with the administration, implementation, or enforcement of or compliance with any Legal Requirement relating to any Tax.

"Threat of Release" -- a substantial likelihood of a Release that may require action in order to prevent or mitigate damage to the Environment that may result from such Release.

"Threatened" -- a claim, Proceeding, dispute, action, or other matter will be deemed to have been "Threatened" if any demand or statement has been made (orally or in writing) or any notice has been given (orally or in writing), or if any other event has occurred or any other circumstances exist, that would lead a prudent Person to conclude that such a claim, Proceeding, dispute, action, or other matter is likely to be asserted, commenced, taken, or otherwise pursued in the future.

EXHIBIT 2.3(a)(ii)

Form of PCA Member Release

[see attached]

Exhibit 2.3(a)(ii)

GENERAL RELEASE OF ALL CLAIMS

GENERAL RELEASE OF ALL CLAIMS made as of this 8th day of December, 2004.

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, and **[his/its]** successors, successors by operation of law, assigns, heirs, officers, directors, shareholders, partners, agents, employees, legal representatives, executors, administrators, trustees, receivers, attorneys acting in their capacity as such, for good and sufficient consideration, receipt of which is hereby acknowledged, hereby:

1. Fully releases and forever discharges PCA Industries, LLC, a California limited liability company, and its respective successors, successors by operation of law, assigns, heirs, officers, managers, members, agents, employees, legal representatives, executors, administrators, trustees, receivers, attorneys acting in their capacity as such ("PCA Releasees"), from all or any manner of rights, claims, and actions in law or in equity, of whatever kind or nature, whether known or unknown, whether now existing or hereinafter arising, which the undersigned, or the undersigned's heirs, executors, administrators, legal representatives, successors, or assigns ever had, now have, or hereafter can, shall, or may have against PCA Releasees upon, or by reason of any matter, fact, or thing. Provided, however, that notwithstanding any other provision of this General Release to the contrary, the undersigned, [redacted] **[an individual/ as** PRVY-Controlled/Privacy [redacted] **Trust** PRVY-Controlled/Privacy does not hereby release any rights or claims arising pursuant to that certain Reorganization Agreement, dated the date hereof, by and among PCA Industries, LLC, a California limited liability company, PRVY-Controlled/Privacy an individual, PRVY-Controlled/Privacy as Trustee of PRVY-Controlled/Privacy PRVY-Controlled/Privacy Trust dated PRVY-Controlled/Privacy an individual, CNK Capital, Inc., dba Santa Ana Plating, a California corporation, PRVY-Controlled/Privacy, an individual, PRVY-Controlled/Privacy, an individual, Anthony Kakuk and Collette Kakuk, as Trustees of PRVY-Controlled/Privacy PRVY-Controlled/Privacy Trust, and PCA/SAP Holdings, Inc., a California corporation (the "Reorganization Agreement").

2. The undersigned acknowledges that **[he/it]** has been advised by **[his/its]** attorney and has read and understands the provisions of Section 1542 of the California Civil Code, which provides that:

A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS WHICH THE CREDITOR DOES NOT KNOW OR SUSPECT TO EXIST IN **[HIS/ITS]** FAVOR AT THE TIME OF EXECUTING THE RELEASE, WHICH IF KNOWN BY **[HIM/IT]** MUST HAVE MATERIALLY AFFECTED **[HIS/ITS]** SETTLEMENT WITH THE DEBTOR.

Being aware of said Code Section, the undersigned does hereby assume all risk for claims, known or unknown, heretofore or hereafter arising from those matters set forth in this General Release and does hereby waive all of **[his/its]** respective rights under Section 1542 of the California Civil Code, as well as under any other statute, law, ordinance or common law principles or other authority of any jurisdiction of similar effect.

3. The undersigned represents and warrants that there has been no assignment or other transfer of any interest in any claim which the undersigned may have against the PCA Releasees, or any of them, and the undersigned agrees to indemnify and hold PCA Releasees, and each of them, harmless from any liability, claims, demands, damages, costs, expenses and attorney's fees incurred by PCA Releasees, or any of them, as a result of any person asserting any such assignment or transfer. It is the intention of the parties that this indemnity does not require payment as a condition precedent to recovery by the PCA Releasees against the undersigned under this indemnity.

4. The undersigned agrees that if **[he/it]** hereafter commences, joins in, or in any manner seeks relief through any suit arising out of, based upon, or relating to any of the claims released hereunder or in any manner assert against PCA Releasees, or any of them, any of the claims released hereunder, then the undersigned will pay to PCA Releasees, and each of them, in addition to any other damages caused to PCA Releasees thereby, all reasonable attorney's fees incurred by PCA Releasees in defending or otherwise responding to said suit or claim.

5. The undersigned agrees, warrants, and represents that **[he/it]** has carefully read the contents of this General Release and that, in executing this General Release, **[he/it]** does so with full knowledge of any rights which **[he/it]** may have, that **[he/it]** have received independent legal advice from **[his/its]** attorney with respect to the matters herein set forth, and that **[he/it]** freely signed this General Release without reliance upon any agreement, promise, statement or representation by or on behalf of the PCA Releasees, or any of them, or their attorneys except as set forth in this General Release.

6. In this General Release, the use of the singular shall include the plural, and the use of the masculine gender shall include the feminine. This General Release shall be binding upon, and inure to the benefit of, the undersigned and the PCA Releasees, and each of them, and their respective agents, successors, legal representatives and assigns forever. The undersigned agrees that the laws of the State of California shall govern this General Release in all respects, including, without limitation, matters of construction, validity, enforcement and interpretation.

7. This General Release consists of two (2) pages and contains the entire agreement between the undersigned and the PCA Releasees with respect to the matters described herein and, as such, supersedes and cancels any prior understandings and agreements between or among the undersigned and the PCA Releasees with respect to such matters.

IN WITNESS WHEREOF, the undersigned has caused this General Release to be executed or have hereunto set his hand as of December 8, 2004.

Signature

Print Name

EXHIBIT 2.3(b)(ii)

Form of SAP Shareholder Release

[see attached]

205/022024-0003
539015.08 a12/07/04

Exhibit 2.3(b)(ii)

GENERAL RELEASE OF ALL CLAIMS

GENERAL RELEASE OF ALL CLAIMS made as of this 8th day of December, 2004.

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, and its successors, successors by operation of law, assigns, heirs, officers, directors, shareholders, partners, agents, employees, legal representatives, executors, administrators, trustees, receivers, attorneys acting in their capacity as such, for good and sufficient consideration, receipt of which is hereby acknowledged, hereby:

1. Fully releases and forever discharges CNK Capital, Inc., dba Santa Ana Plating, a California corporation, and its respective successors, successors by operation of law, assigns, heirs, officers, directors, shareholders, agents, employees, legal representatives, executors, administrators, trustees, receivers, attorneys acting in their capacity as such ("SAP Releasees"), from all or any manner of rights, claims, and actions in law or in equity, of whatever kind or nature, whether known or unknown, whether now existing or hereinafter arising, which the undersigned, or the undersigned's heirs, executors, administrators, legal representatives, successors, or assigns ever had, now have, or hereafter can, shall, or may have against SAP Releasees upon, or by reason of any matter, fact, or thing. Provided, however, that notwithstanding any other provision of this General Release to the contrary, the undersigned, PRVY-Controlled/Privacy as Trustees of the PRVY-Controlled/Privacy Trust, do not hereby release any rights or claims arising pursuant to that certain Reorganization Agreement, dated the date hereof, by and among PCA Industries, LLC, a California limited liability company, PRVY-Controlled/Privacy an individual, PRVY-Controlled/Privacy as Trustee of the PRVY-Controlled/Privacy PRVY-Controlled/Privacy an individual, CNK Capital, Inc., dba Santa Ana Plating, a California corporation, PRVY-Controlled/Privacy, an individual PRVY-Controlled/Privacy an individual, PRVY-Controlled/Privacy as Trustees of the PRVY-Controlled/Privacy Trust, and PCA/SAP Holdings, Inc., a California corporation (the "Reorganization Agreement").

2. The undersigned acknowledges that it has been advised by its attorney and has read and understands the provisions of Section 1542 of the California Civil Code, which provides that:

A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS WHICH THE CREDITOR DOES NOT KNOW OR SUSPECT TO EXIST IN ITS FAVOR AT THE TIME OF EXECUTING THE RELEASE, WHICH IF KNOWN BY IT MUST HAVE MATERIALLY AFFECTED ITS SETTLEMENT WITH THE DEBTOR.

Being aware of said Code Section, the undersigned does hereby assume all risk for claims, known or unknown, heretofore or hereafter arising from those matters set forth in this General Release and does hereby waive all of its respective rights under Section 1542 of the California Civil Code, as well as under any other statute, law, ordinance or common law principles or other authority of any jurisdiction of similar effect.

3. The undersigned represents and warrants that there has been no assignment or other transfer of any interest in any claim which the undersigned may have against the SAP Releasees, or any of them, and the undersigned agrees to indemnify and hold SAP Releasees, and each of them, harmless from any liability, claims, demands, damages, costs, expenses and attorney's fees incurred by SAP Releasees, or any of them, as a result of any person asserting any such assignment or transfer. It is the intention of the parties that this indemnity does not require payment as a condition precedent to recovery by the SAP Releasees against the undersigned under this indemnity.

4. The undersigned agrees that if it hereafter commences, joins in, or in any manner seeks relief through any suit arising out of, based upon, or relating to any of the claims released hereunder or in any manner assert against SAP Releasees, or any of them, any of the claims released hereunder, then the undersigned will pay to SAP Releasees, and each of them, in addition to any other damages caused to SAP Releasees thereby, all reasonable attorney's fees incurred by SAP Releasees in defending or otherwise responding to said suit or claim.

5. The undersigned agrees, warrants, and represents that it has carefully read the contents of this General Release and that, in executing this General Release, it does so with full knowledge of any rights which it may have, that it has received independent legal advice from its attorney with respect to the matters herein set forth, and that it freely signed this General Release without reliance upon any agreement, promise, statement or representation by or on behalf of the SAP Releasees, or any of them, or their attorneys except as set forth in this General Release.

6. In this General Release, the use of the singular shall include the plural, and the use of the masculine gender shall include the feminine. This General Release shall be binding upon, and inure to the benefit of, the undersigned and the SAP Releasees, and each of them, and their respective agents, successors, legal representatives and assigns forever. The undersigned agrees that the laws of the State of California shall govern this General Release in all respects, including, without limitation, matters of construction, validity, enforcement and interpretation.

7. This General Release consists of two (2) pages and contains the entire agreement between the undersigned and the SAP Releasees with respect to the matters described herein and, as such, supersedes and cancels any prior understandings and agreements between or among the undersigned and the SAP Releasees with respect to such matters.

IN WITNESS WHEREOF, the undersigned has caused this General Release to be executed or have hereunto set his hand as of December 8, 2004.

PRVY-Controlled/Privacy

as Trustees of the PRVY-Controlled/Privacy

SPOUSAL CONSENT

The undersigned spouse of [redacted], a Shareholder of PCA/SAP Holdings, Inc., who is a party to the foregoing Reorganization Agreement, does hereby acknowledge and agree that she:

1. has read said Reorganization Agreement;

2. has been informed and is familiar with the background of and the reasons for the provisions of said Reorganization Agreement; and

3. hereby consents to the terms and conditions of the said Reorganization Agreement, as it may be amended or supplemented from time to time.

Dated: January 3, 2005

[redacted]

2088/022024-0003
563815.01 a12/07/04

PCA DISCLOSURE LETTER

[see attached]

December 8, 2004

PRVY-Controlled/Privacy

CNK Capital, Inc

Dear PRVY-Controlled/Privacy

The following are items required to be disclosed according to the reorganization agreement between PCA Industries, LLC and CNK Capital, Inc.

3.2 N.A.

3.6 Exhibit 1 lists all assets owned by PCA. PCA is in default on a Loan Agreement, originally between PCA and US Bank National Association, dated July 6, 2001 and amended October 22, 2001 and June 25, 2002. The Note was acquired by National Loan Investors, L.P. on September 24, 2003.

3.8 Exhibit 2 lists the Accounts Receivable of PCA as of 10/31/04.

3.10 N.A.

3.11 N.A.

3.13 N.A.

3.14 N.A.

3.15 N.A.

3.16 N.A.

3.17 a. Lease Extension 1726 East Rosslynn Ave Property
Lease 1818 East Rosslynn Ave. Property

3.18 N.A.

3.19 PCA sublets part of the 1726 East Rosslynn Ave. building to OCMP. PCA is aware that the subleased space has various environmental issues. These have been documented and made available to SAP.

PCA has also made available to SAP all documents that pertain to environmental issues on the PCA premises.

Exhibit 3 lists all Hazardous Materials used and stored on PCA premises.

3.20 N.A.

3.22 N.A.

3.25 PRVY-Controlled/Privacy are shareholders of PCA International, LLC, a limited liability company which may be a Competing Business.

Sincerely,

PRVY-Controlled/Privacy

EXHIBIT 1

33-0795568
01/01/2004 - 12/31/2004
Sorted: General - GL asset acct.

Pacific Coast Alloy, LLC [pca2003fa]

Net Book Value - Depreciation

Federal
01/01/2004 - 12/31/2004

11/11/2004
10:48:05AM

System No.	Asset Balances: Beginning Balance	Asset Balances: Additions	Asset Balances: Deletions	Asset Balances: Ending Balance	Reductions: Beg. Accum. Depreciation	Reductions: Current Depreciation	Reductions: Sec. 179/ Bonus	Reductions: Other Reductions	Reductions: Deletion Reductions	Reductions: Total Reductions	Net Book Value
1520											
Subtotal: 1520	4,208,459.10	0.00	0.00	4,208,459.10	2,814,471.89	425,138.43	0.00	0.00	0.00	3,239,610.32	968,848.78
Less dispositions and exchanges:											
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: 1520	4,208,459.10	0.00	0.00	4,208,459.10	2,814,471.89	425,138.43	0.00	0.00	0.00	3,239,610.32	968,848.78
1521											
Subtotal: 1521	3,628,246.50	0.00	0.00	3,628,246.50	2,815,026.41	444,295.06	0.00	0.00	0.00	3,259,321.47	368,925.03
Less dispositions and exchanges:											
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: 1521	3,628,246.50	0.00	0.00	3,628,246.50	2,815,026.41	444,295.06	0.00	0.00	0.00	3,259,321.47	368,925.03
1540											
Subtotal: 1540	109,458.04	0.00	0.00	109,458.04	90,949.36	12,569.33	0.00	0.00	0.00	103,518.69	5,939.35
Less dispositions and exchanges:											
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: 1540	109,458.04	0.00	0.00	109,458.04	90,949.36	12,569.33	0.00	0.00	0.00	103,518.69	5,939.35
1550											
Subtotal: 1550	77,150.69	0.00	0.00	77,150.69	63,394.07	4,235.97	0.00	0.00	0.00	67,630.04	9,520.65
Less dispositions and exchanges:											
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: 1550	77,150.69	0.00	0.00	77,150.69	63,394.07	4,235.97	0.00	0.00	0.00	67,630.04	9,520.65
1560											
Subtotal: 1560	686,553.16	0.00	0.00	686,553.16	72,457.84	17,419.43	0.00	0.00	0.00	89,877.27	596,675.89
Less dispositions and exchanges:											
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: 1560	686,553.16	0.00	0.00	686,553.16	72,457.84	17,419.43	0.00	0.00	0.00	89,877.27	596,675.89
Subtotal:	8,709,867.49	0.00	0.00	8,709,867.49	5,856,299.57	903,658.22	0.00	0.00	0.00	6,759,957.79	1,949,909.70
Less dispositions and exchanges:											
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Totals:	8,709,867.49	0.00	0.00	8,709,867.49	5,856,299.57	903,658.22	0.00	0.00	0.00	6,759,957.79	1,949,909.70

WINEPA008499

33-0795568
01/01/2004 - 12/31/2004
Sorted: General - GL asset acct.

Pacific Coast Alloy, LLC [pca2003fa]

Net Book Value - Depreciation

Financial
01/01/2004 - 12/31/2004

11/11/2004
10:48:06AM

System No.	Asset Balances: Beginning Balance	Additions	Deletions	Ending Balance	Beg. Accum. Depreciation	Current Depreciation	Reductions: Sec. 179/ Bonus	Other Reductions	Deletion Reductions	Total Reductions	Net Book Value
1520											
Subtotal: 1520	4,208,459.10	0.00	0.00	4,208,459.10	2,015,210.37	491,321.68	0.00	0.00	0.00	2,506,532.05	1,701,927.05
Less dispositions and exchanges:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: 1520	4,208,459.10	0.00	0.00	4,208,459.10	2,015,210.37	491,321.68	0.00	0.00	0.00	2,506,532.05	1,701,927.05
1521											
Subtotal: 1521	3,628,246.50	0.00	0.00	3,628,246.50	2,163,451.09	421,971.81	0.00	0.00	0.00	2,585,422.90	1,042,823.60
Less dispositions and exchanges:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: 1521	3,628,246.50	0.00	0.00	3,628,246.50	2,163,451.09	421,971.81	0.00	0.00	0.00	2,585,422.90	1,042,823.60
1540											
Subtotal: 1540	109,458.04	0.00	0.00	109,458.04	65,679.16	18,621.13	0.00	0.00	0.00	84,300.29	25,157.75
Less dispositions and exchanges:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: 1540	109,458.04	0.00	0.00	109,458.04	65,679.16	18,621.13	0.00	0.00	0.00	84,300.29	25,157.75
1550											
Subtotal: 1550	77,150.69	0.00	0.00	77,150.69	57,819.77	5,123.69	0.00	0.00	0.00	62,943.46	14,207.23
Less dispositions and exchanges:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: 1550	77,150.69	0.00	0.00	77,150.69	57,819.77	5,123.69	0.00	0.00	0.00	62,943.46	14,207.23
1560											
Subtotal: 1560	686,553.16	0.00	0.00	686,553.16	147,063.98	29,609.88	0.00	0.00	0.00	176,673.86	509,879.30
Less dispositions and exchanges:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: 1560	686,553.16	0.00	0.00	686,553.16	147,063.98	29,609.88	0.00	0.00	0.00	176,673.86	509,879.30
Subtotal:	8,709,867.49	0.00	0.00	8,709,867.49	4,449,224.37	966,648.19	0.00	0.00	0.00	5,415,872.56	3,293,994.93
Less dispositions and exchanges:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Totals:	8,709,867.49	0.00	0.00	8,709,867.49	4,449,224.37	966,648.19	0.00	0.00	0.00	5,415,872.56	3,293,994.93

WINEPA008500

33-0795568
01/01/2004 - 12/31/2004
Sorted: General - GL asset acct.

Pacific Coast Alloy, LLC [pca2003fa]

Net Book Value - Depreciation

AMT

01/01/2004 - 12/31/2004

11/11/2004
10:48:07AM

System No.	Asset Balances: Beginning Balance	Additions	Deletions	Ending Balance	Reductions: Beg. Accum. Depreciation	Current Depreciation	Sec. 179/ Bonus	Other Reductions	Deletion Reductions	Total Reductions	Net Book Value
1520											
Subtotal: 1520	4,208,459.10	0.00	0.00	4,208,459.10	2,222,474.35	471,189.40	0.00	0.00	0.00	2,693,663.75	1,514,795.35
Less dispositions and exchanges:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: 1520	4,208,459.10	0.00	0.00	4,208,459.10	2,222,474.35	471,189.40	0.00	0.00	0.00	2,693,663.75	1,514,795.35
1521											
Subtotal: 1521	3,628,246.50	0.00	0.00	3,628,246.50	2,161,554.09	393,889.73	0.00	0.00	0.00	2,555,443.82	1,072,802.68
Less dispositions and exchanges:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: 1521	3,628,246.50	0.00	0.00	3,628,246.50	2,161,554.09	393,889.73	0.00	0.00	0.00	2,555,443.82	1,072,802.68
1540											
Subtotal: 1540	109,458.04	0.00	0.00	109,458.04	88,233.84	14,239.00	0.00	0.00	0.00	102,472.84	6,985.20
Less dispositions and exchanges:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: 1540	109,458.04	0.00	0.00	109,458.04	88,233.84	14,239.00	0.00	0.00	0.00	102,472.84	6,985.20
1550											
Subtotal: 1550	77,150.69	0.00	0.00	77,150.69	55,753.33	6,709.96	0.00	0.00	0.00	62,463.29	14,687.40
Less dispositions and exchanges:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: 1550	77,150.69	0.00	0.00	77,150.69	55,753.33	6,709.96	0.00	0.00	0.00	62,463.29	14,687.40
1560											
Subtotal: 1560	686,553.16	0.00	0.00	686,553.16	69,801.88	17,521.71	0.00	0.00	0.00	87,323.59	599,229.57
Less dispositions and exchanges:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: 1560	686,553.16	0.00	0.00	686,553.16	69,801.88	17,521.71	0.00	0.00	0.00	87,323.59	599,229.57
Subtotal:	8,709,867.49	0.00	0.00	8,709,867.49	4,597,817.49	903,549.80	0.00	0.00	0.00	5,501,367.29	3,208,500.20
Less dispositions and exchanges:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Totals:	8,709,867.49	0.00	0.00	8,709,867.49	4,597,817.49	903,549.80	0.00	0.00	0.00	5,501,367.29	3,208,500.20

Pacific Coast Alloy, LLC [pca2003fa]

Net Book Value - Depreciation

Federal

01/01/2004 - 12/31/2004

System No.	Asset Balances: Beginning Balance	Asset Balances: Additions	Asset Balances: Deletions	Asset Balances: Ending Balance	Beg. Accum. Depreciation	Current Depreciation	Reductions: Sec. 179/ Bonus	Reductions: Other Reductions	Reductions: Deletion Reductions	Reductions: Total Reductions	Net Book Value
1520											
101	8,620.00	0.00	0.00	8,620.00	8,620.00	0.00	0.00	0.00	0.00	8,620.00	0.00
103	5,252.00	0.00	0.00	5,252.00	5,252.00	0.00	0.00	0.00	0.00	5,252.00	0.00
104	2,913.00	0.00	0.00	2,913.00	2,904.40	0.00	0.00	0.00	0.00	2,904.40	8.60
106	1,616.00	0.00	0.00	1,616.00	1,616.00	0.00	0.00	0.00	0.00	1,616.00	0.00
107	539.00	0.00	0.00	539.00	539.00	0.00	0.00	0.00	0.00	539.00	0.00
114	13,000.00	0.00	0.00	13,000.00	13,000.00	0.00	0.00	0.00	0.00	13,000.00	0.00
115	496.00	0.00	0.00	496.00	496.00	0.00	0.00	0.00	0.00	496.00	0.00
116	671.00	0.00	0.00	671.00	671.00	0.00	0.00	0.00	0.00	671.00	0.00
120	55,007.00	0.00	0.00	55,007.00	55,007.00	0.00	0.00	0.00	0.00	55,007.00	0.00
121	10,236.00	0.00	0.00	10,236.00	10,236.00	0.00	0.00	0.00	0.00	10,236.00	0.00
122	20,000.00	0.00	0.00	20,000.00	20,000.00	0.00	0.00	0.00	0.00	20,000.00	0.00
123	7,455.00	0.00	0.00	7,455.00	7,455.00	0.00	0.00	0.00	0.00	7,455.00	0.00
124	26,221.00	0.00	0.00	26,221.00	26,221.00	0.00	0.00	0.00	0.00	26,221.00	0.00
125	5,413.00	0.00	0.00	5,413.00	5,413.00	0.00	0.00	0.00	0.00	5,413.00	0.00
126	14,255.00	0.00	0.00	14,255.00	14,255.00	0.00	0.00	0.00	0.00	14,255.00	0.00
127	12,176.00	0.00	0.00	12,176.00	12,176.00	0.00	0.00	0.00	0.00	12,176.00	0.00
128	23,474.00	0.00	0.00	23,474.00	23,474.00	0.00	0.00	0.00	0.00	23,474.00	0.00
129	20,594.00	0.00	0.00	20,594.00	20,594.00	0.00	0.00	0.00	0.00	20,594.00	0.00
130	16,486.00	0.00	0.00	16,486.00	16,486.00	0.00	0.00	0.00	0.00	16,486.00	0.00
131	4,974.00	0.00	0.00	4,974.00	4,974.00	0.00	0.00	0.00	0.00	4,974.00	0.00
134	10,608.00	0.00	0.00	10,608.00	10,608.00	0.00	0.00	0.00	0.00	10,608.00	0.00
136	7,273.00	0.00	0.00	7,273.00	7,273.00	0.00	0.00	0.00	0.00	7,273.00	0.00
137	6,594.00	0.00	0.00	6,594.00	6,594.00	0.00	0.00	0.00	0.00	6,594.00	0.00
138	12,916.00	0.00	0.00	12,916.00	12,916.00	0.00	0.00	0.00	0.00	12,916.00	0.00
139	30,015.00	0.00	0.00	30,015.00	30,015.00	0.00	0.00	0.00	0.00	30,015.00	0.00
140	8,965.00	0.00	0.00	8,965.00	8,965.00	0.00	0.00	0.00	0.00	8,965.00	0.00
141	8,442.00	0.00	0.00	8,442.00	8,442.00	0.00	0.00	0.00	0.00	8,442.00	0.00
144	2,766.00	0.00	0.00	2,766.00	2,657.09	0.00	0.00	0.00	0.00	2,657.09	108.91
145	6,465.00	0.00	0.00	6,465.00	6,210.43	0.00	0.00	0.00	0.00	6,210.43	254.57
146	155,034.00	0.00	0.00	155,034.00	148,929.29	0.00	0.00	0.00	0.00	148,929.29	6,104.71
149	66,654.00	0.00	0.00	66,654.00	64,029.39	0.00	0.00	0.00	0.00	64,029.39	2,624.61
154	3,055.00	0.00	0.00	3,055.00	2,934.70	0.00	0.00	0.00	0.00	2,934.70	120.30
155	2,268.00	0.00	0.00	2,268.00	2,178.69	0.00	0.00	0.00	0.00	2,178.69	89.31
156	4,848.00	0.00	0.00	4,848.00	4,657.10	0.00	0.00	0.00	0.00	4,657.10	190.90
160	10,276.00	0.00	0.00	10,276.00	9,871.37	0.00	0.00	0.00	0.00	9,871.37	404.63
162	25,660.00	0.00	0.00	25,660.00	25,660.00	0.00	0.00	0.00	0.00	25,660.00	0.00
164	20,000.00	0.00	0.00	20,000.00	20,000.00	0.00	0.00	0.00	0.00	20,000.00	0.00
165	14,717.00	0.00	0.00	14,717.00	14,717.00	0.00	0.00	0.00	0.00	14,717.00	0.00
166	20,594.00	0.00	0.00	20,594.00	20,594.00	0.00	0.00	0.00	0.00	20,594.00	0.00
167	3,600.00	0.00	0.00	3,600.00	3,484.63	0.00	0.00	0.00	0.00	3,484.63	115.37
168	16,413.00	0.00	0.00	16,413.00	15,887.01	0.00	0.00	0.00	0.00	15,887.01	525.99

Pacific Coast Alloy, LLC [pca2003fa]

Net Book Value - Depreciation

Federal

01/01/2004 - 12/31/2004

System No.	Asset Balances: Beginning Balance	Additions	Deletions	Ending Balance	Reductions: Beg. Accum. Depreciation	Current Depreciation	Sec. 179/ Bonus	Other Reductions	Deletion Reductions	Total Reductions	Net Book Value
1520											
169	6,190.00	0.00	0.00	6,190.00	5,991.63	0.00	0.00	0.00	0.00	5,991.63	198.37
171	9,159.00	0.00	0.00	9,159.00	8,913.41	0.00	0.00	0.00	0.00	8,913.41	245.59
173	36,892.00	0.00	0.00	36,892.00	34,265.86	0.00	0.00	0.00	0.00	34,265.86	2,626.14
174	4,622.00	0.00	0.00	4,622.00	4,268.91	353.09	0.00	0.00	0.00	4,622.00	0.00
175	10,825.00	0.00	0.00	10,825.00	9,375.68	966.21	0.00	0.00	0.00	10,341.89	483.11
176	11,254.00	0.00	0.00	11,254.00	9,747.08	1,004.98	0.00	0.00	0.00	10,752.06	501.94
177	12,066.00	0.00	0.00	12,066.00	10,450.35	1,077.49	0.00	0.00	0.00	11,527.84	538.16
181	10,875.00	0.00	0.00	10,875.00	9,418.85	971.14	0.00	0.00	0.00	10,389.99	485.01
184	44,085.00	0.00	0.00	44,085.00	33,019.66	3,848.62	0.00	0.00	0.00	36,868.28	7,216.72
185	5,845.00	0.00	0.00	5,845.00	5,845.00	0.00	0.00	0.00	0.00	5,845.00	0.00
186	4,991.00	0.00	0.00	4,991.00	3,738.26	435.71	0.00	0.00	0.00	4,173.97	817.03
199	14,665.00	0.00	0.00	14,665.00	9,511.72	1,472.37	0.00	0.00	0.00	10,984.09	3,680.91
200	19,879.88	0.00	0.00	19,879.88	13,925.86	1,763.35	0.00	0.00	0.00	15,689.21	4,190.67
201	9,349.00	0.00	0.00	9,349.00	6,548.98	829.26	0.00	0.00	0.00	7,378.24	1,970.76
202	7,792.50	0.00	0.00	7,792.50	5,054.21	782.37	0.00	0.00	0.00	5,836.58	1,955.92
203	27,770.41	0.00	0.00	27,770.41	18,011.89	2,788.15	0.00	0.00	0.00	20,800.04	6,970.37
204	18,366.00	0.00	0.00	18,366.00	11,912.19	1,843.95	0.00	0.00	0.00	13,756.14	4,609.86
212	1,297,155.84	0.00	0.00	1,297,155.84	729,909.60	162,014.76	0.00	0.00	0.00	891,924.36	405,231.48
223	19,012.00	0.00	0.00	19,012.00	16,466.29	1,697.77	0.00	0.00	0.00	18,164.06	847.94
224	26,830.00	0.00	0.00	26,830.00	23,237.48	2,395.92	0.00	0.00	0.00	25,633.40	1,196.60
225	8,189.00	0.00	0.00	8,189.00	7,092.51	731.28	0.00	0.00	0.00	7,823.79	365.21
226	37,201.00	0.00	0.00	37,201.00	32,219.77	3,322.05	0.00	0.00	0.00	35,541.82	1,659.18
227	35,530.00	0.00	0.00	35,530.00	30,772.55	3,172.83	0.00	0.00	0.00	33,945.38	1,584.62
228	11,653.00	0.00	0.00	11,653.00	10,092.66	1,040.61	0.00	0.00	0.00	11,133.27	519.73
229	11,093.00	0.00	0.00	11,093.00	9,607.66	990.60	0.00	0.00	0.00	10,598.26	494.74
230	44,340.00	0.00	0.00	44,340.00	38,402.89	3,959.56	0.00	0.00	0.00	42,362.45	1,977.55
231	36,763.00	0.00	0.00	36,763.00	31,840.44	3,282.94	0.00	0.00	0.00	35,123.38	1,639.62
232	9,045.00	0.00	0.00	9,045.00	7,833.87	807.72	0.00	0.00	0.00	8,641.59	403.41
233	2,424.00	0.00	0.00	2,424.00	2,099.43	216.46	0.00	0.00	0.00	2,315.89	108.11
234	4,154.00	0.00	0.00	4,154.00	3,597.77	370.95	0.00	0.00	0.00	3,968.72	185.28
235	10,452.00	0.00	0.00	10,452.00	9,052.46	933.36	0.00	0.00	0.00	9,985.82	466.18
236	990.00	0.00	0.00	990.00	857.44	88.41	0.00	0.00	0.00	945.85	44.15
237	26,937.00	0.00	0.00	26,937.00	23,330.13	2,405.47	0.00	0.00	0.00	25,735.60	1,201.40
238	8,081.00	0.00	0.00	8,081.00	6,998.96	721.63	0.00	0.00	0.00	7,720.59	360.41
239	53,875.00	0.00	0.00	53,875.00	46,661.15	4,811.04	0.00	0.00	0.00	51,472.19	2,402.81
240	41,860.00	0.00	0.00	41,860.00	36,254.93	3,738.10	0.00	0.00	0.00	39,993.03	1,866.97
241	5,532.00	0.00	0.00	5,532.00	4,791.27	494.01	0.00	0.00	0.00	5,285.28	246.72
242	17,912.00	0.00	0.00	17,912.00	15,513.58	1,599.54	0.00	0.00	0.00	17,113.12	798.88
243	16,912.00	0.00	0.00	16,912.00	14,647.48	1,510.24	0.00	0.00	0.00	16,157.72	754.28
244	11,036.00	0.00	0.00	11,036.00	9,558.28	985.51	0.00	0.00	0.00	10,543.79	492.21
245	7,750.00	0.00	0.00	7,750.00	6,712.29	692.08	0.00	0.00	0.00	7,404.37	345.63

Pacific Coast Alloy, LLC [pca2003fa]
Net Book Value - Depreciation
Federal
01/01/2004 - 12/31/2004

System No.	Asset Balances: Beginning Balance	Additions	Deletions	Ending Balance	Reductions: Beg. Accum. Depreciation	Current Depreciation	Sec. 179/ Bonus	Other Reductions	Deletion Reductions	Total Reductions	Net Book Value
1520											
246	969.00	0.00	0.00	969.00	839.25	86.53	0.00	0.00	0.00	925.78	43.22
247	19,282.00	0.00	0.00	19,282.00	16,700.13	1,721.88	0.00	0.00	0.00	18,422.01	859.99
248	11,992.00	0.00	0.00	11,992.00	9,316.59	1,069.69	0.00	0.00	0.00	10,386.28	1,605.72
249	26,488.00	0.00	0.00	26,488.00	20,578.53	2,362.73	0.00	0.00	0.00	22,941.26	3,546.74
250	50,000.00	0.00	0.00	50,000.00	38,845.00	4,460.00	0.00	0.00	0.00	43,305.00	6,695.00
251	78,339.65	0.00	0.00	78,339.65	53,866.34	6,995.73	0.00	0.00	0.00	60,862.07	17,477.58
252	2,199.89	0.00	0.00	2,199.89	1,512.64	196.45	0.00	0.00	0.00	1,709.09	490.80
253	6,224.89	0.00	0.00	6,224.89	4,280.24	555.88	0.00	0.00	0.00	4,836.12	1,388.77
254	7,171.56	0.00	0.00	7,171.56	4,931.18	640.42	0.00	0.00	0.00	5,571.60	1,599.96
255	11,152.13	0.00	0.00	11,152.13	7,668.21	995.89	0.00	0.00	0.00	8,664.10	2,488.03
256	13,468.75	0.00	0.00	13,468.75	9,261.11	1,202.76	0.00	0.00	0.00	10,463.87	3,004.88
257	9,802.52	0.00	0.00	9,802.52	6,740.21	875.37	0.00	0.00	0.00	7,615.58	2,186.94
258	28,327.79	0.00	0.00	28,327.79	19,478.19	2,529.67	0.00	0.00	0.00	22,007.86	6,319.93
259	-2,029.68	0.00	0.00	-2,029.68	-2,029.68	0.00	0.00	0.00	0.00	-2,029.68	0.00
260	16,162.50	0.00	0.00	16,162.50	11,113.34	1,443.31	0.00	0.00	0.00	12,556.65	3,605.85
261	41,322.13	0.00	0.00	41,322.13	28,413.09	3,690.07	0.00	0.00	0.00	32,103.16	9,218.97
262	38,790.00	0.00	0.00	38,790.00	26,672.00	3,463.95	0.00	0.00	0.00	30,135.95	8,654.05
263	15,645.30	0.00	0.00	15,645.30	10,757.70	1,397.13	0.00	0.00	0.00	12,154.83	3,490.47
264	4,848.75	0.00	0.00	4,848.75	3,334.01	432.99	0.00	0.00	0.00	3,767.00	1,081.75
265	13,139.14	0.00	0.00	13,139.14	9,034.48	1,173.33	0.00	0.00	0.00	10,207.81	2,931.33
266	60,705.27	0.00	0.00	60,705.27	41,740.94	5,420.98	0.00	0.00	0.00	47,161.92	13,543.35
267	15,785.38	0.00	0.00	15,785.38	10,854.02	1,409.63	0.00	0.00	0.00	12,263.65	3,521.73
268	42,669.00	0.00	0.00	42,669.00	29,339.21	3,810.34	0.00	0.00	0.00	33,149.55	9,519.45
269	5,037.31	0.00	0.00	5,037.31	3,463.66	449.83	0.00	0.00	0.00	3,913.49	1,123.82
270	38,790.00	0.00	0.00	38,790.00	26,672.00	3,463.95	0.00	0.00	0.00	30,135.95	8,654.05
271	20,603.47	0.00	0.00	20,603.47	11,593.58	2,573.37	0.00	0.00	0.00	14,166.95	6,436.52
272	303,085.14	0.00	0.00	303,085.14	170,546.01	37,855.33	0.00	0.00	0.00	208,401.34	94,683.80
273	12,247.49	0.00	0.00	12,247.49	6,891.67	1,529.71	0.00	0.00	0.00	8,421.38	3,826.11
274	35,743.76	0.00	0.00	35,743.76	24,714.81	4,411.58	0.00	0.00	0.00	29,126.39	6,617.37
285	5,538.02	0.00	0.00	5,538.02	2,571.23	847.65	0.00	0.00	0.00	3,418.88	2,119.14
286	159,394.73	0.00	0.00	159,394.73	65,872.31	26,720.69	0.00	0.00	0.00	92,593.00	66,801.73
287	35,069.16	0.00	0.00	35,069.16	14,492.87	5,878.94	0.00	0.00	0.00	20,371.81	14,697.35
288	53,271.60	0.00	0.00	53,271.60	22,015.31	8,930.37	0.00	0.00	0.00	30,945.68	22,325.92
289	9,789.10	0.00	0.00	9,789.10	4,045.49	1,641.03	0.00	0.00	0.00	5,686.52	4,102.58
290	313,428.72	0.00	0.00	313,428.72	97,546.69	61,680.58	0.00	0.00	0.00	159,227.27	154,201.45
296	18,090.00	0.00	0.00	18,090.00	7,236.00	3,101.14	0.00	0.00	0.00	10,337.14	7,752.86
Subtotal: 1520	**4,208,459.10**	**0.00**	**0.00**	**4,208,459.10**	**2,814,471.89**	**425,138.43**	**0.00**	**0.00**	**0.00**	**3,239,610.32**	**968,848.78**
Less dispositions and exchanges:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: 1520	**4,208,459.10**	**0.00**	**0.00**	**4,208,459.10**	**2,814,471.89**	**425,138.43**	**0.00**	**0.00**	**0.00**	**3,239,610.32**	**968,848.78**

Pacific Coast Alloy, LLC [pca2003fa]

Net Book Value - Depreciation

Federal

01/01/2004 - 12/31/2004

System No.	Asset Balances: Beginning Balance	Additions	Deletions	Ending Balance	Reductions: Beg. Accum. Depreciation	Current Depreciation	Sec. 179/ Bonus	Other Reductions	Deletion Reductions	Total Reductions	Net Book Value
1521											
275	307,088.00	0.00	0.00	307,088.00	241,283.43	43,869.71	0.00	0.00	0.00	285,153.14	21,934.86
276	307,088.00	0.00	0.00	307,088.00	241,283.43	43,869.71	0.00	0.00	0.00	285,153.14	21,934.86
277	372,992.00	0.00	0.00	372,992.00	293,065.15	53,284.57	0.00	0.00	0.00	346,349.72	26,642.28
278	288,668.00	0.00	0.00	288,668.00	226,810.57	41,238.29	0.00	0.00	0.00	268,048.86	20,619.14
279	199,553.00	0.00	0.00	199,553.00	156,791.64	28,507.57	0.00	0.00	0.00	185,299.21	14,253.79
280	158,582.00	0.00	0.00	158,582.00	124,600.14	22,654.57	0.00	0.00	0.00	147,254.71	11,327.29
281	307,088.00	0.00	0.00	307,088.00	241,283.43	43,869.71	0.00	0.00	0.00	285,153.14	21,934.86
282	307,087.00	0.00	0.00	307,087.00	241,282.64	43,869.57	0.00	0.00	0.00	285,152.21	21,934.79
283	1,116,113.00	0.00	0.00	1,116,113.00	867,108.18	99,557.28	0.00	0.00	0.00	966,665.46	149,447.54
284	263,987.50	0.00	0.00	263,987.50	181,517.80	23,574.08	0.00	0.00	0.00	205,091.88	58,895.62
Subtotal: 1521	**3,628,246.50**	**0.00**	**0.00**	**3,628,246.50**	**2,815,026.41**	**444,295.06**	**0.00**	**0.00**	**0.00**	**3,259,321.47**	**368,925.03**
Less dispositions and exchanges:											
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: 1521	**3,628,246.50**	**0.00**	**0.00**	**3,628,246.50**	**2,815,026.41**	**444,295.06**	**0.00**	**0.00**	**0.00**	**3,259,321.47**	**368,925.03**
1540											
220	24,459.25	0.00	0.00	24,459.25	24,459.25	0.00	0.00	0.00	0.00	24,459.25	0.00
221	21,886.01	0.00	0.00	21,886.01	21,886.01	0.00	0.00	0.00	0.00	21,886.01	0.00
222	9,320.38	0.00	0.00	9,320.38	8,629.74	690.64	0.00	0.00	0.00	9,320.38	0.00
291	14,343.13	0.00	0.00	14,343.13	10,757.35	2,390.52	0.00	0.00	0.00	13,147.87	1,195.26
293	8,118.75	0.00	0.00	8,118.75	4,330.00	2,525.83	0.00	0.00	0.00	6,855.83	1,262.92
294	12,000.00	0.00	0.00	12,000.00	8,000.00	2,666.67	0.00	0.00	0.00	10,666.67	1,333.33
295	19,330.52	0.00	0.00	19,330.52	12,887.01	4,295.67	0.00	0.00	0.00	17,182.68	2,147.84
Subtotal: 1540	**109,458.04**	**0.00**	**0.00**	**109,458.04**	**90,949.36**	**12,569.33**	**0.00**	**0.00**	**0.00**	**103,518.69**	**5,939.35**
Less dispositions and exchanges:											
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: 1540	**109,458.04**	**0.00**	**0.00**	**109,458.04**	**90,949.36**	**12,569.33**	**0.00**	**0.00**	**0.00**	**103,518.69**	**5,939.35**
1550											
133	4,036.00	0.00	0.00	4,036.00	4,036.00	0.00	0.00	0.00	0.00	4,036.00	0.00
152	22,487.00	0.00	0.00	22,487.00	21,601.54	0.00	0.00	0.00	0.00	21,601.54	885.46
178	9,706.00	0.00	0.00	9,706.00	9,706.00	0.00	0.00	0.00	0.00	9,706.00	0.00
179	2,706.00	0.00	0.00	2,706.00	2,706.00	0.00	0.00	0.00	0.00	2,706.00	0.00
213	10,574.22	0.00	0.00	10,574.22	9,790.67	783.55	0.00	0.00	0.00	10,574.22	0.00
214	27,641.47	0.00	0.00	27,641.47	15,553.86	3,452.42	0.00	0.00	0.00	19,006.28	8,635.19
Subtotal: 1550	**77,150.69**	**0.00**	**0.00**	**77,150.69**	**63,394.07**	**4,235.97**	**0.00**	**0.00**	**0.00**	**67,630.04**	**9,520.65**
Less dispositions and exchanges:											
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: 1550	**77,150.69**	**0.00**	**0.00**	**77,150.69**	**63,394.07**	**4,235.97**	**0.00**	**0.00**	**0.00**	**67,630.04**	**9,520.65**
1560											
40	2,153.00	0.00	0.00	2,153.00	942.66	68.35	0.00	0.00	0.00	1,011.01	1,141.99

Pacific Coast Alloy, LLC [pca2003fa]

Net Book Value - Depreciation

Federal

01/01/2004 - 12/31/2004

System No.	Asset Balances: Beginning Balance	Additions	Deletions	Ending Balance	Reductions: Beg. Accum. Depreciation	Current Depreciation	Sec. 179/ Bonus	Other Reductions	Deletion Reductions	Total Reductions	Net Book Value
1560											
113	7,304.00	0.00	0.00	7,304.00	1,896.21	187.28	0.00	0.00	0.00	2,083.49	5,220.51
142	7,694.00	0.00	0.00	7,694.00	7,593.01	0.00	0.00	0.00	0.00	7,593.01	100.99
143	14,178.00	0.00	0.00	14,178.00	2,923.47	363.54	0.00	0.00	0.00	3,287.01	10,890.99
148	5,713.00	0.00	0.00	5,713.00	1,165.81	146.49	0.00	0.00	0.00	1,312.30	4,400.70
161	12,255.00	0.00	0.00	12,255.00	2,238.89	314.23	0.00	0.00	0.00	2,553.12	9,701.88
170	9,000.00	0.00	0.00	9,000.00	1,605.77	230.77	0.00	0.00	0.00	1,836.54	7,163.46
180	14,013.00	0.00	0.00	14,013.00	2,051.37	359.30	0.00	0.00	0.00	2,410.67	11,602.33
187	54,800.00	0.00	0.00	54,800.00	5,212.06	1,405.09	0.00	0.00	0.00	6,617.15	48,182.85
188	23,106.00	0.00	0.00	23,106.00	1,950.42	592.45	0.00	0.00	0.00	2,542.87	20,563.13
189	34,905.00	0.00	0.00	34,905.00	2,797.01	895.00	0.00	0.00	0.00	3,692.01	31,212.99
190	41,955.00	0.00	0.00	41,955.00	6,141.83	1,075.74	0.00	0.00	0.00	7,217.57	34,737.43
191	8,700.00	0.00	0.00	8,700.00	1,273.60	223.07	0.00	0.00	0.00	1,496.67	7,203.33
192	1,709.00	0.00	0.00	1,709.00	250.19	43.82	0.00	0.00	0.00	294.01	1,414.99
193	36,008.00	0.00	0.00	36,008.00	5,117.14	923.26	0.00	0.00	0.00	6,040.40	29,967.60
194	6,113.00	0.00	0.00	6,113.00	829.49	156.74	0.00	0.00	0.00	986.23	5,126.77
195	8,745.00	0.00	0.00	8,745.00	1,112.09	224.22	0.00	0.00	0.00	1,336.31	7,408.69
196	14,850.00	0.00	0.00	14,850.00	1,761.36	380.76	0.00	0.00	0.00	2,142.12	12,707.88
197	38,646.10	0.00	0.00	38,646.10	2,850.16	990.89	0.00	0.00	0.00	3,841.05	34,805.05
198	17,350.00	0.00	0.00	17,350.00	1,168.19	444.86	0.00	0.00	0.00	1,613.05	15,736.95
205	6,240.00	0.00	0.00	6,240.00	486.67	160.00	0.00	0.00	0.00	646.67	5,593.33
206	13,865.00	0.00	0.00	13,865.00	814.87	355.51	0.00	0.00	0.00	1,170.38	12,694.62
207	43,200.34	0.00	0.00	43,200.34	3,093.60	1,107.67	0.00	0.00	0.00	4,201.27	38,999.07
215	178,350.67	0.00	0.00	178,350.67	12,008.49	4,572.98	0.00	0.00	0.00	16,581.47	161,769.20
216	45,008.25	0.00	0.00	45,008.25	2,837.83	1,154.04	0.00	0.00	0.00	3,991.87	41,016.38
217	32,336.00	0.00	0.00	32,336.00	1,969.64	829.12	0.00	0.00	0.00	2,798.76	29,537.24
292	8,355.80	0.00	0.00	8,355.80	366.01	214.25	0.00	0.00	0.00	580.26	7,775.54
Subtotal: 1560	686,553.16	0.00	0.00	686,553.16	72,457.84	17,419.43	0.00	0.00	0.00	89,877.27	596,675.89
Less dispositions and exchanges:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: 1560	686,553.16	0.00	0.00	686,553.16	72,457.84	17,419.43	0.00	0.00	0.00	89,877.27	596,675.89
Subtotal:	8,709,867.49	0.00	0.00	8,709,867.49	5,856,299.57	903,658.22	0.00	0.00	0.00	6,759,957.79	1,949,909.70
Less dispositions and exchanges:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Totals:	8,709,867.49	0.00	0.00	8,709,867.49	5,856,299.57	903,658.22	0.00	0.00	0.00	6,759,957.79	1,949,909.70

Pacific Coast Alloy, LLC [pca2003fa]

Net Book Value - Depreciation

Financial
01/01/2004 - 12/31/2004

System No.	Asset Balances: Beginning Balance	Additions	Deletions	Ending Balance	Reductions: Beg. Accum. Depreciation	Current Depreciation	Sec. 179/ Bonus	Other Reductions	Deletion Reductions	Total Reductions	Net Book Value
1520											
101	8,620.00	0.00	0.00	8,620.00	7,829.83	0.00	0.00	0.00	0.00	7,829.83	790.17
103	5,252.00	0.00	0.00	5,252.00	5,252.00	0.00	0.00	0.00	0.00	5,252.00	0.00
104	2,913.00	0.00	0.00	2,913.00	2,913.00	0.00	0.00	0.00	0.00	2,913.00	0.00
106	1,616.00	0.00	0.00	1,616.00	1,616.00	0.00	0.00	0.00	0.00	1,616.00	0.00
107	539.00	0.00	0.00	539.00	539.00	0.00	0.00	0.00	0.00	539.00	0.00
114	13,000.00	0.00	0.00	13,000.00	13,000.00	0.00	0.00	0.00	0.00	13,000.00	0.00
115	496.00	0.00	0.00	496.00	483.60	12.40	0.00	0.00	0.00	496.00	0.00
116	671.00	0.00	0.00	671.00	643.04	27.96	0.00	0.00	0.00	671.00	0.00
120	55,007.00	0.00	0.00	55,007.00	52,256.65	2,750.35	0.00	0.00	0.00	55,007.00	0.00
121	10,236.00	0.00	0.00	10,236.00	9,383.00	853.00	0.00	0.00	0.00	10,236.00	0.00
122	20,000.00	0.00	0.00	20,000.00	18,166.67	1,833.33	0.00	0.00	0.00	20,000.00	0.00
123	7,455.00	0.00	0.00	7,455.00	6,833.75	621.25	0.00	0.00	0.00	7,455.00	0.00
124	26,221.00	0.00	0.00	26,221.00	24,035.92	2,185.08	0.00	0.00	0.00	26,221.00	0.00
125	5,413.00	0.00	0.00	5,413.00	4,871.72	0.00	0.00	0.00	0.00	4,871.72	541.28
126	14,255.00	0.00	0.00	14,255.00	12,948.29	1,306.71	0.00	0.00	0.00	14,255.00	0.00
127	12,176.00	0.00	0.00	12,176.00	10,958.44	0.00	0.00	0.00	0.00	10,958.44	1,217.56
128	23,474.00	0.00	0.00	23,474.00	21,126.68	0.00	0.00	0.00	0.00	21,126.68	2,347.32
129	20,594.00	0.00	0.00	20,594.00	18,362.98	2,059.40	0.00	0.00	0.00	20,422.38	171.62
130	16,486.00	0.00	0.00	16,486.00	14,425.25	1,648.60	0.00	0.00	0.00	16,073.85	412.15
131	4,974.00	0.00	0.00	4,974.00	4,352.25	497.40	0.00	0.00	0.00	4,849.65	124.35
134	10,608.00	0.00	0.00	10,608.00	9,016.80	1,060.80	0.00	0.00	0.00	10,077.60	530.40
136	7,273.00	0.00	0.00	7,273.00	6,060.83	727.30	0.00	0.00	0.00	6,788.13	484.87
137	6,594.00	0.00	0.00	6,594.00	5,934.60	659.40	0.00	0.00	0.00	6,594.00	0.00
138	12,916.00	0.00	0.00	12,916.00	11,624.40	1,291.60	0.00	0.00	0.00	12,916.00	0.00
139	30,015.00	0.00	0.00	30,015.00	26,263.13	3,001.50	0.00	0.00	0.00	29,264.63	750.37
140	8,965.00	0.00	0.00	8,965.00	8,068.50	896.50	0.00	0.00	0.00	8,965.00	0.00
141	8,442.00	0.00	0.00	8,442.00	7,246.05	844.20	0.00	0.00	0.00	8,090.25	351.75
144	2,766.00	0.00	0.00	2,766.00	2,189.75	276.60	0.00	0.00	0.00	2,466.35	299.65
145	6,465.00	0.00	0.00	6,465.00	5,064.25	646.50	0.00	0.00	0.00	5,710.75	754.25
146	155,034.00	0.00	0.00	155,034.00	121,443.30	15,503.40	0.00	0.00	0.00	136,946.70	18,087.30
149	66,654.00	0.00	0.00	66,654.00	51,101.40	6,665.40	0.00	0.00	0.00	57,766.80	8,887.20
154	3,055.00	0.00	0.00	3,055.00	2,291.25	305.50	0.00	0.00	0.00	2,596.75	458.25
155	2,268.00	0.00	0.00	2,268.00	1,701.00	226.80	0.00	0.00	0.00	1,927.80	340.20
156	4,848.00	0.00	0.00	4,848.00	3,595.60	484.80	0.00	0.00	0.00	4,080.40	767.60
160	10,276.00	0.00	0.00	10,276.00	7,450.10	1,027.60	0.00	0.00	0.00	8,477.70	1,798.30
162	25,660.00	0.00	0.00	25,660.00	23,521.67	2,138.33	0.00	0.00	0.00	25,660.00	0.00
164	20,000.00	0.00	0.00	20,000.00	18,000.00	2,000.00	0.00	0.00	0.00	20,000.00	0.00
165	14,717.00	0.00	0.00	14,717.00	13,122.66	1,471.70	0.00	0.00	0.00	14,594.36	122.64
166	20,594.00	0.00	0.00	20,594.00	17,333.28	2,059.40	0.00	0.00	0.00	19,392.68	1,201.32
167	3,600.00	0.00	0.00	3,600.00	2,520.00	360.00	0.00	0.00	0.00	2,880.00	720.00
168	16,413.00	0.00	0.00	16,413.00	11,489.10	1,641.30	0.00	0.00	0.00	13,130.40	3,282.60

Pacific Coast Alloy, LLC [pca2003fa]

Net Book Value - Depreciation

Financial

01/01/2004 - 12/31/2004

System No.	Asset Balances: Beginning Balance	Additions	Deletions	Ending Balance	Reductions: Beg. Accum. Depreciation	Current Depreciation	Sec. 179/ Bonus	Other Reductions	Deletion Reductions	Total Reductions	Net Book Value
1520											
169	6,190.00	0.00	0.00	6,190.00	4,281.42	619.00	0.00	0.00	0.00	4,900.42	1,289.58
171	9,159.00	0.00	0.00	9,159.00	6,029.68	915.90	0.00	0.00	0.00	6,945.58	2,213.42
173	36,892.00	0.00	0.00	36,892.00	34,265.86	0.00	0.00	0.00	0.00	34,265.86	2,626.14
174	4,622.00	0.00	0.00	4,622.00	4,268.91	353.09	0.00	0.00	0.00	4,622.00	0.00
175	10,825.00	0.00	0.00	10,825.00	8,376.50	1,546.43	0.00	0.00	0.00	9,922.93	902.07
176	11,254.00	0.00	0.00	11,254.00	9,646.26	1,607.74	0.00	0.00	0.00	11,254.00	0.00
177	12,066.00	0.00	0.00	12,066.00	9,767.69	1,723.71	0.00	0.00	0.00	11,491.40	574.60
181	10,875.00	0.00	0.00	10,875.00	5,618.75	1,087.50	0.00	0.00	0.00	6,706.25	4,168.75
184	44,085.00	0.00	0.00	44,085.00	18,736.13	4,408.50	0.00	0.00	0.00	23,144.63	20,940.37
185	5,845.00	0.00	0.00	5,845.00	5,601.30	243.70	0.00	0.00	0.00	5,845.00	0.00
186	4,991.00	0.00	0.00	4,991.00	2,121.18	499.10	0.00	0.00	0.00	2,620.28	2,370.72
199	14,665.00	0.00	0.00	14,665.00	4,521.71	1,466.50	0.00	0.00	0.00	5,988.21	8,676.79
200	19,879.88	0.00	0.00	19,879.88	7,289.30	1,987.99	0.00	0.00	0.00	9,277.29	10,602.59
201	9,349.00	0.00	0.00	9,349.00	3,427.97	934.90	0.00	0.00	0.00	4,362.87	4,986.13
202	7,792.50	0.00	0.00	7,792.50	2,532.56	779.25	0.00	0.00	0.00	3,311.81	4,480.69
203	27,770.41	0.00	0.00	27,770.41	8,793.96	2,777.04	0.00	0.00	0.00	11,571.00	16,199.41
204	18,366.00	0.00	0.00	18,366.00	5,662.85	1,836.60	0.00	0.00	0.00	7,499.45	10,866.55
212	1,297,155.84	0.00	0.00	1,297,155.84	356,717.85	129,715.58	0.00	0.00	0.00	486,433.43	810,722.41
223	19,012.00	0.00	0.00	19,012.00	15,617.00	2,716.00	0.00	0.00	0.00	18,333.00	679.00
224	26,830.00	0.00	0.00	26,830.00	22,038.94	3,832.86	0.00	0.00	0.00	25,871.80	958.20
225	8,189.00	0.00	0.00	8,189.00	6,726.69	1,169.86	0.00	0.00	0.00	7,896.55	292.45
226	37,201.00	0.00	0.00	37,201.00	30,557.97	5,314.43	0.00	0.00	0.00	35,872.40	1,328.60
227	35,530.00	0.00	0.00	35,530.00	29,185.34	5,075.71	0.00	0.00	0.00	34,261.05	1,268.95
228	11,653.00	0.00	0.00	11,653.00	9,572.09	1,664.71	0.00	0.00	0.00	11,236.80	416.20
229	11,093.00	0.00	0.00	11,093.00	9,112.09	1,584.71	0.00	0.00	0.00	10,696.80	396.20
230	44,340.00	0.00	0.00	44,340.00	36,422.16	6,334.29	0.00	0.00	0.00	42,756.45	1,583.55
231	36,763.00	0.00	0.00	36,763.00	30,198.19	5,251.86	0.00	0.00	0.00	35,450.05	1,312.95
232	9,045.00	0.00	0.00	9,045.00	7,429.81	1,292.14	0.00	0.00	0.00	8,721.95	323.05
233	2,424.00	0.00	0.00	2,424.00	1,991.16	346.29	0.00	0.00	0.00	2,337.45	86.55
234	4,154.00	0.00	0.00	4,154.00	3,412.22	593.43	0.00	0.00	0.00	4,005.65	148.35
235	10,452.00	0.00	0.00	10,452.00	8,585.56	1,493.14	0.00	0.00	0.00	10,078.70	373.30
236	990.00	0.00	0.00	990.00	813.22	141.43	0.00	0.00	0.00	954.65	35.35
237	26,937.00	0.00	0.00	26,937.00	22,126.81	3,848.14	0.00	0.00	0.00	25,974.95	962.05
238	8,081.00	0.00	0.00	8,081.00	6,637.97	1,154.43	0.00	0.00	0.00	7,792.40	288.60
239	53,875.00	0.00	0.00	53,875.00	44,254.47	7,696.43	0.00	0.00	0.00	51,950.90	1,924.10
240	41,860.00	0.00	0.00	41,860.00	33,388.33	5,980.00	0.00	0.00	0.00	39,368.33	2,491.67
241	5,532.00	0.00	0.00	5,532.00	4,412.45	790.29	0.00	0.00	0.00	5,202.74	329.26
242	17,912.00	0.00	0.00	17,912.00	14,286.97	2,558.86	0.00	0.00	0.00	16,845.83	1,066.17
243	16,912.00	0.00	0.00	16,912.00	13,489.33	2,416.00	0.00	0.00	0.00	15,905.33	1,006.67
244	11,036.00	0.00	0.00	11,036.00	8,802.52	1,576.57	0.00	0.00	0.00	10,379.09	656.91
245	7,750.00	0.00	0.00	7,750.00	5,904.75	1,107.14	0.00	0.00	0.00	7,011.89	738.11

Pacific Coast Alloy, LLC [pca2003fa]
Net Book Value - Depreciation
Financial
01/01/2004 - 12/31/2004

System No.	Asset Balances: Beginning Balance	Additions	Deletions	Ending Balance	Beg. Accum. Depreciation	Current Depreciation	Reductions: Sec. 179/ Bonus	Other Reductions	Deletion Reductions	Total Reductions	Net Book Value
1520											
246	969.00	0.00	0.00	969.00	738.29	138.43	0.00	0.00	0.00	876.72	92.28
247	19,282.00	0.00	0.00	19,282.00	14,691.04	2,754.57	0.00	0.00	0.00	17,445.61	1,836.39
248	11,992.00	0.00	0.00	11,992.00	8,565.70	1,713.14	0.00	0.00	0.00	10,278.84	1,713.16
249	26,488.00	0.00	0.00	26,488.00	16,712.67	3,784.00	0.00	0.00	0.00	20,496.67	5,991.33
250	50,000.00	0.00	0.00	50,000.00	35,714.30	7,142.86	0.00	0.00	0.00	42,857.16	7,142.84
251	78,339.65	0.00	0.00	78,339.65	43,832.90	11,191.38	0.00	0.00	0.00	55,024.28	23,315.37
252	2,199.89	0.00	0.00	2,199.89	1,230.89	314.27	0.00	0.00	0.00	1,545.16	654.73
253	6,224.89	0.00	0.00	6,224.89	3,482.97	889.27	0.00	0.00	0.00	4,372.24	1,852.65
254	7,171.56	0.00	0.00	7,171.56	4,012.66	1,024.51	0.00	0.00	0.00	5,037.17	2,134.39
255	11,152.13	0.00	0.00	11,152.13	6,239.88	1,593.16	0.00	0.00	0.00	7,833.04	3,319.09
256	13,468.75	0.00	0.00	13,468.75	7,375.75	1,924.11	0.00	0.00	0.00	9,299.86	4,168.89
257	9,802.52	0.00	0.00	9,802.52	5,251.35	1,400.36	0.00	0.00	0.00	6,651.71	3,150.81
258	28,327.79	0.00	0.00	28,327.79	15,175.61	4,046.83	0.00	0.00	0.00	19,222.44	9,105.35
259	-2,029.68	0.00	0.00	-2,029.68	-2,029.68	0.00	0.00	0.00	0.00	-2,029.68	0.00
260	16,162.50	0.00	0.00	16,162.50	8,466.08	2,308.93	0.00	0.00	0.00	10,775.01	5,387.49
261	41,322.13	0.00	0.00	41,322.13	21,152.99	5,903.16	0.00	0.00	0.00	27,056.15	14,265.98
262	38,790.00	0.00	0.00	38,790.00	18,933.22	5,541.43	0.00	0.00	0.00	24,474.65	14,315.35
263	15,645.30	0.00	0.00	15,645.30	7,450.13	2,235.04	0.00	0.00	0.00	9,685.17	5,960.13
264	4,848.75	0.00	0.00	4,848.75	2,308.93	692.68	0.00	0.00	0.00	3,001.61	1,847.14
265	13,139.14	0.00	0.00	13,139.14	6,256.73	1,877.02	0.00	0.00	0.00	8,133.75	5,005.39
266	60,705.27	0.00	0.00	60,705.27	28,907.27	8,672.18	0.00	0.00	0.00	37,579.45	23,125.82
267	15,785.38	0.00	0.00	15,785.38	7,516.83	2,255.05	0.00	0.00	0.00	9,771.88	6,013.50
268	42,669.00	0.00	0.00	42,669.00	19,810.60	6,095.57	0.00	0.00	0.00	25,906.17	16,762.83
269	5,037.31	0.00	0.00	5,037.31	2,278.80	719.62	0.00	0.00	0.00	2,998.42	2,038.89
270	38,790.00	0.00	0.00	38,790.00	17,547.86	5,541.43	0.00	0.00	0.00	23,089.29	15,700.71
271	20,603.47	0.00	0.00	20,603.47	8,830.05	2,943.35	0.00	0.00	0.00	11,773.40	8,830.07
272	303,085.14	0.00	0.00	303,085.14	122,677.32	43,297.88	0.00	0.00	0.00	165,975.20	137,109.94
273	12,247.49	0.00	0.00	12,247.49	3,790.89	1,749.64	0.00	0.00	0.00	5,540.53	6,706.96
274	35,743.76	0.00	0.00	35,743.76	10,638.02	5,106.25	0.00	0.00	0.00	15,744.27	19,999.49
285	5,538.02	0.00	0.00	5,538.02	1,516.37	791.15	0.00	0.00	0.00	2,307.52	3,230.50
286	159,394.73	0.00	0.00	159,394.73	37,951.13	22,770.68	0.00	0.00	0.00	60,721.81	98,672.92
287	35,069.16	0.00	0.00	35,069.16	8,349.80	5,009.88	0.00	0.00	0.00	13,359.68	21,709.48
288	53,271.60	0.00	0.00	53,271.60	12,049.53	7,610.23	0.00	0.00	0.00	19,659.76	33,611.84
289	9,789.10	0.00	0.00	9,789.10	2,214.20	1,398.44	0.00	0.00	0.00	3,612.64	6,176.46
290	313,428.72	0.00	0.00	313,428.72	55,969.41	44,775.53	0.00	0.00	0.00	100,744.94	212,683.78
296	18,090.00	0.00	0.00	18,090.00	1,938.22	2,584.29	0.00	0.00	0.00	4,522.51	13,567.49
Subtotal: 1520	**4,208,459.10**	**0.00**	**0.00**	**4,208,459.10**	**2,015,210.37**	**491,321.68**	**0.00**	**0.00**	**0.00**	**2,506,532.05**	**1,701,927.05**
Less dispositions and exchanges:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: 1520	**4,208,459.10**	**0.00**	**0.00**	**4,208,459.10**	**2,015,210.37**	**491,321.68**	**0.00**	**0.00**	**0.00**	**2,506,532.05**	**1,701,927.05**

Pacific Coast Alloy, LLC [pca2003fa]

Net Book Value - Depreciation

Financial

01/01/2004 - 12/31/2004

System No.	Asset Balances: Beginning Balance	Additions	Deletions	Ending Balance	Beg. Accum. Depreciation	Reductions: Current Depreciation	Sec. 179/ Bonus	Other Reductions	Deletion Reductions	Total Reductions	Net Book Value
1521											
275	307,088.00	0.00	0.00	307,088.00	176,575.60	30,708.80	0.00	0.00	0.00	207,284.40	99,803.60
276	307,088.00	0.00	0.00	307,088.00	176,575.60	30,708.80	0.00	0.00	0.00	207,284.40	99,803.60
277	372,992.00	0.00	0.00	372,992.00	214,470.40	37,299.20	0.00	0.00	0.00	251,769.60	121,222.40
278	288,668.00	0.00	0.00	288,668.00	165,984.10	28,866.80	0.00	0.00	0.00	194,850.90	93,817.10
279	199,553.00	0.00	0.00	199,553.00	114,742.97	19,955.30	0.00	0.00	0.00	134,698.27	64,854.73
280	158,582.00	0.00	0.00	158,582.00	91,184.65	15,858.20	0.00	0.00	0.00	107,042.85	51,539.15
281	307,088.00	0.00	0.00	307,088.00	163,780.27	30,708.80	0.00	0.00	0.00	194,489.07	112,598.93
282	307,087.00	0.00	0.00	307,087.00	163,779.73	30,708.70	0.00	0.00	0.00	194,488.43	112,598.57
283	1,116,113.00	0.00	0.00	1,116,113.00	770,649.44	159,444.71	0.00	0.00	0.00	930,094.15	186,018.85
284	263,987.50	0.00	0.00	263,987.50	125,708.33	37,712.50	0.00	0.00	0.00	163,420.83	100,566.67
Subtotal: 1521	**3,628,246.50**	**0.00**	**0.00**	**3,628,246.50**	**2,163,451.09**	**421,971.81**	**0.00**	**0.00**	**0.00**	**2,585,422.90**	**1,042, 23.60**
Less dispositions and exchanges:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: 1521	**3,628,246.50**	**0.00**	**0.00**	**3,628,246.50**	**2,163,451.09**	**421,971.81**	**0.00**	**0.00**	**0.00**	**2,585,422.90**	**1,042,823.60**
1540											
220	24,459.25	0.00	0.00	24,459.25	24,459.25	0.00	0.00	0.00	0.00	24,459.25	0.00
221	21,886.01	0.00	0.00	21,886.01	21,886.01	0.00	0.00	0.00	0.00	21,886.01	0.00
222	9,320.38	0.00	0.00	9,320.38	8,630.05	690.33	0.00	0.00	0.00	9,320.38	0.00
291	14,343.13	0.00	0.00	14,343.13	6,374.72	4,781.04	0.00	0.00	0.00	11,155.76	3,187.37
293	8,118.75	0.00	0.00	8,118.75	2,255.21	2,706.25	0.00	0.00	0.00	4,961.46	3,157.29
294	12,000.00	0.00	0.00	12,000.00	1,000.00	4,000.00	0.00	0.00	0.00	5,000.00	7,000.00
295	19,330.52	0.00	0.00	19,330.52	1,073.92	6,443.51	0.00	0.00	0.00	7,517.43	11,813.09
Subtotal: 1540	**109,458.04**	**0.00**	**0.00**	**109,458.04**	**65,679.16**	**18,621.13**	**0.00**	**0.00**	**0.00**	**84,300.29**	**25,157.75**
Less dispositions and exchanges:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: 1540	**109,458.04**	**0.00**	**0.00**	**109,458.04**	**65,679.16**	**18,621.13**	**0.00**	**0.00**	**0.00**	**84,300.29**	**25,157.75**
1550											
133	4,036.00	0.00	0.00	4,036.00	3,649.51	0.00	0.00	0.00	0.00	3,649.51	386.49
152	22,487.00	0.00	0.00	22,487.00	22,487.00	0.00	0.00	0.00	0.00	22,487.00	0.00
178	9,706.00	0.00	0.00	9,706.00	9,706.00	0.00	0.00	0.00	0.00	9,706.00	0.00
179	2,706.00	0.00	0.00	2,706.00	2,706.00	0.00	0.00	0.00	0.00	2,706.00	0.00
213	10,574.22	0.00	0.00	10,574.22	9,399.31	1,174.91	0.00	0.00	0.00	10,574.22	0.00
214	27,641.47	0.00	0.00	27,641.47	9,871.95	3,948.78	0.00	0.00	0.00	13,820.73	13,820.74
Subtotal: 1550	**77,150.69**	**0.00**	**0.00**	**77,150.69**	**57,819.77**	**5,123.69**	**0.00**	**0.00**	**0.00**	**62,943.46**	**14,207.23**
Less dispositions and exchanges:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: 1550	**77,150.69**	**0.00**	**0.00**	**77,150.69**	**57,819.77**	**5,123.69**	**0.00**	**0.00**	**0.00**	**62,943.46**	**14,207.23**
1560											
40	2,153.00	0.00	0.00	2,153.00	942.66	68.35	0.00	0.00	0.00	1,011.01	1,141.99

Pacific Coast Alloy, LLC [pca2003fa]

Net Book Value - Depreciation

Financial

01/01/2004 - 12/31/2004

System No.	Asset Balances: Beginning Balance	Additions	Deletions	Ending Balance	Reductions: Beg. Accum. Depreciation	Current Depreciation	Sec. 179/ Bonus	Other Reductions	Deletion Reductions	Total Reductions	Net Book Value
1560											
113	7,304.00	0.00	0.00	7,304.00	7,304.00	0.00	0.00	0.00	0.00	7,304.00	0.00
142	7,694.00	0.00	0.00	7,694.00	6,219.32	769.40	0.00	0.00	0.00	6,988.72	705.28
143	14,178.00	0.00	0.00	14,178.00	11,460.55	1,417.80	0.00	0.00	0.00	12,878.35	1,299.65
148	5,713.00	0.00	0.00	5,713.00	4,570.40	571.30	0.00	0.00	0.00	5,141.70	571.30
161	12,255.00	0.00	0.00	12,255.00	8,782.75	1,225.50	0.00	0.00	0.00	10,008.25	2,246.75
170	9,000.00	0.00	0.00	9,000.00	6,300.00	900.00	0.00	0.00	0.00	7,200.00	1,800.00
180	14,013.00	0.00	0.00	14,013.00	8,057.48	1,401.30	0.00	0.00	0.00	9,458.78	4,554.22
187	54,800.00	0.00	0.00	54,800.00	5,137.50	1,370.00	0.00	0.00	0.00	6,507.50	48,292.50
188	23,106.00	0.00	0.00	23,106.00	1,925.50	577.65	0.00	0.00	0.00	2,503.15	20,602.85
189	34,905.00	0.00	0.00	34,905.00	2,763.33	872.63	0.00	0.00	0.00	3,635.96	31,269.04
190	41,955.00	0.00	0.00	41,955.00	24,124.13	4,195.50	0.00	0.00	0.00	28,319.63	13,635.37
191	8,700.00	0.00	0.00	8,700.00	5,002.50	870.00	0.00	0.00	0.00	5,872.50	2,827.50
192	1,709.00	0.00	0.00	1,709.00	982.68	170.90	0.00	0.00	0.00	1,153.58	555.42
193	36,008.00	0.00	0.00	36,008.00	20,104.47	3,600.80	0.00	0.00	0.00	23,705.27	12,302.73
194	6,113.00	0.00	0.00	6,113.00	3,260.27	611.30	0.00	0.00	0.00	3,871.57	2,241.43
195	8,745.00	0.00	0.00	8,745.00	1,093.15	218.63	0.00	0.00	0.00	1,311.78	7,433.22
196	14,850.00	0.00	0.00	14,850.00	1,732.50	371.25	0.00	0.00	0.00	2,103.75	12,746.25
197	38,646.10	0.00	0.00	38,646.10	2,817.94	966.15	0.00	0.00	0.00	3,784.09	34,862.01
198	17,350.00	0.00	0.00	17,350.00	1,156.67	433.75	0.00	0.00	0.00	1,590.42	15,759.58
205	6,240.00	0.00	0.00	6,240.00	481.00	156.00	0.00	0.00	0.00	637.00	5,603.00
206	13,865.00	0.00	0.00	13,865.00	808.80	346.63	0.00	0.00	0.00	1,155.43	12,709.57
207	43,200.34	0.00	0.00	43,200.34	3,060.03	1,080.01	0.00	0.00	0.00	4,140.04	39,060.30
215	178,350.67	0.00	0.00	178,350.67	11,890.05	4,458.77	0.00	0.00	0.00	16,348.82	162,001.85
216	45,008.25	0.00	0.00	45,008.25	2,813.02	1,125.21	0.00	0.00	0.00	3,938.23	41,070.02
217	32,336.00	0.00	0.00	32,336.00	3,907.27	1,616.80	0.00	0.00	0.00	5,524.07	26,811.93
292	8,355.80	0.00	0.00	8,355.80	366.01	214.25	0.00	0.00	0.00	580.26	7,775.54
Subtotal: 1560	**686,553.16**	**0.00**	0.00	**686,553.16**	**147,063.98**	**29,609.88**	**0.00**	**0.00**	**0.00**	**176,673.86**	**509,879.30**
Less dispositions and exchanges:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: 1560	**686,553.16**	**0.00**	0.00	**686,553.16**	**147,063.98**	**29,609.88**	**0.00**	**0.00**	**0.00**	**176,673.86**	**509,879.30**
Subtotal:	**8,709,867.49**	**0.00**	0.00	**8,709,867.49**	**4,449,224.37**	**966,648.19**	**0.00**	**0.00**	**0.00**	**5,415,872.56**	**3,293,994.93**
Less dispositions and exchanges:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Totals:	**8,709,867.49**	**0.00**	**0.00**	**8,709,867.49**	**4,449,224.37**	**966,648.19**	**0.00**	**0.00**	**0.00**	**5,415,872.56**	**3,293,994.93**

Pacific Coast Alloy, LLC [pca2003fa]

Net Book Value - Depreciation

AMT

01/01/2004 - 12/31/2004

System No.	Asset Balances: Beginning Balance	Additions	Deletions	Ending Balance	Reductions: Beg. Accum. Depreciation	Current Depreciation	Sec. 179/ Bonus	Other Reductions	Deletion Reductions	Total Reductions	Net Book Value
1520											
101	8,620.00	0.00	0.00	8,620.00	8,620.00	0.00	0.00	0.00	0.00	8,620.00	0.00
103	5,252.00	0.00	0.00	5,252.00	5,252.00	0.00	0.00	0.00	0.00	5,252.00	0.00
104	2,913.00	0.00	0.00	2,913.00	2,901.57	0.00	0.00	0.00	0.00	2,901.57	11.43
106	1,616.00	0.00	0.00	1,616.00	1,616.00	0.00	0.00	0.00	0.00	1,616.00	0.00
107	539.00	0.00	0.00	539.00	539.00	0.00	0.00	0.00	0.00	539.00	0.00
114	13,000.00	0.00	0.00	13,000.00	12,510.25	0.00	0.00	0.00	0.00	12,510.25	489.75
115	496.00	0.00	0.00	496.00	477.32	0.00	0.00	0.00	0.00	477.32	18.68
116	671.00	0.00	0.00	671.00	645.72	0.00	0.00	0.00	0.00	645.72	25.28
120	55,007.00	0.00	0.00	55,007.00	45,082.76	4,106.53	0.00	0.00	0.00	49,189.29	5,817.71
121	10,236.00	0.00	0.00	10,236.00	8,389.24	764.17	0.00	0.00	0.00	9,153.41	1,082.59
122	20,000.00	0.00	0.00	20,000.00	15,840.35	1,217.45	0.00	0.00	0.00	17,057.80	2,942.20
123	7,455.00	0.00	0.00	7,455.00	6,110.00	556.54	0.00	0.00	0.00	6,666.54	788.46
124	26,221.00	0.00	0.00	26,221.00	21,490.26	1,957.52	0.00	0.00	0.00	23,447.78	2,773.22
125	5,413.00	0.00	0.00	5,413.00	4,436.40	404.10	0.00	0.00	0.00	4,840.50	572.50
126	14,255.00	0.00	0.00	14,255.00	11,290.21	867.73	0.00	0.00	0.00	12,157.94	2,097.06
127	12,176.00	0.00	0.00	12,176.00	9,979.23	909.00	0.00	0.00	0.00	10,888.23	1,287.77
128	23,474.00	0.00	0.00	23,474.00	19,238.87	1,752.44	0.00	0.00	0.00	20,991.31	2,482.69
129	20,594.00	0.00	0.00	20,594.00	17,982.05	1,843.69	0.00	0.00	0.00	19,825.74	768.26
130	16,486.00	0.00	0.00	16,486.00	14,395.07	1,475.92	0.00	0.00	0.00	15,870.99	615.01
131	4,974.00	0.00	0.00	4,974.00	4,343.14	445.30	0.00	0.00	0.00	4,788.44	185.56
134	10,608.00	0.00	0.00	10,608.00	9,262.58	949.69	0.00	0.00	0.00	10,212.27	395.73
136	7,273.00	0.00	0.00	7,273.00	6,350.56	651.12	0.00	0.00	0.00	7,001.68	271.32
137	6,594.00	0.00	0.00	6,594.00	4,917.80	490.59	0.00	0.00	0.00	5,408.39	1,185.61
138	12,916.00	0.00	0.00	12,916.00	9,632.74	960.94	0.00	0.00	0.00	10,593.68	2,322.32
139	30,015.00	0.00	0.00	30,015.00	22,385.16	2,233.10	0.00	0.00	0.00	24,618.26	5,396.74
140	8,965.00	0.00	0.00	8,965.00	6,686.09	666.99	0.00	0.00	0.00	7,353.08	1,611.92
141	8,442.00	0.00	0.00	8,442.00	7,371.29	755.78	0.00	0.00	0.00	8,127.07	314.93
144	2,766.00	0.00	0.00	2,766.00	1,859.23	205.30	0.00	0.00	0.00	2,064.53	701.47
145	6,465.00	0.00	0.00	6,465.00	4,345.62	479.86	0.00	0.00	0.00	4,825.48	1,639.52
146	155,034.00	0.00	0.00	155,034.00	104,210.02	11,507.23	0.00	0.00	0.00	115,717.25	39,316.75
149	66,654.00	0.00	0.00	66,654.00	44,803.18	4,947.32	0.00	0.00	0.00	49,750.50	16,903.50
154	3,055.00	0.00	0.00	3,055.00	2,053.50	226.75	0.00	0.00	0.00	2,280.25	774.75
155	2,268.00	0.00	0.00	2,268.00	1,524.49	168.34	0.00	0.00	0.00	1,692.83	575.17
156	4,848.00	0.00	0.00	4,848.00	3,258.72	359.83	0.00	0.00	0.00	3,618.55	1,229.45
160	10,276.00	0.00	0.00	10,276.00	6,907.27	762.73	0.00	0.00	0.00	7,670.00	2,606.00
162	25,660.00	0.00	0.00	25,660.00	25,660.00	0.00	0.00	0.00	0.00	25,660.00	0.00
164	20,000.00	0.00	0.00	20,000.00	20,000.00	0.00	0.00	0.00	0.00	20,000.00	0.00
165	14,717.00	0.00	0.00	14,717.00	14,717.00	0.00	0.00	0.00	0.00	14,717.00	0.00
166	20,594.00	0.00	0.00	20,594.00	20,594.00	0.00	0.00	0.00	0.00	20,594.00	0.00
167	3,600.00	0.00	0.00	3,600.00	3,439.61	0.00	0.00	0.00	0.00	3,439.61	160.39
168	16,413.00	0.00	0.00	16,413.00	15,681.73	0.00	0.00	0.00	0.00	15,681.73	731.27

Pacific Coast Alloy, LLC [pca2003fa]

Net Book Value - Depreciation

AMT

01/01/2004 - 12/31/2004

System No.	Asset Balances: Beginning Balance	Additions	Deletions	Ending Balance	Reductions: Beg. Accum. Depreciation	Current Depreciation	Sec. 179/ Bonus	Other Reductions	Deletion Reductions	Total Reductions	Net Book Value
1520											
169	6,190.00	0.00	0.00	6,190.00	5,914.21	0.00	0.00	0.00	0.00	5,914.21	275.79
171	9,159.00	0.00	0.00	9,159.00	8,820.63	0.00	0.00	0.00	0.00	8,820.63	338.37
173	36,892.00	0.00	0.00	36,892.00	24,520.69	3,262.73	0.00	0.00	0.00	27,783.42	9,108.58
174	4,622.00	0.00	0.00	4,622.00	4,420.09	201.91	0.00	0.00	0.00	4,622.00	0.00
175	10,825.00	0.00	0.00	10,825.00	6,567.53	946.10	0.00	0.00	0.00	7,513.63	3,311.37
176	11,254.00	0.00	0.00	11,254.00	6,827.81	983.60	0.00	0.00	0.00	7,811.41	3,442.59
177	12,066.00	0.00	0.00	12,066.00	7,320.44	1,054.57	0.00	0.00	0.00	8,375.01	3,690.99
181	10,875.00	0.00	0.00	10,875.00	6,597.86	950.48	0.00	0.00	0.00	7,548.34	3,326.66
184	44,085.00	0.00	0.00	44,085.00	28,644.85	5,370.49	0.00	0.00	0.00	34,015.34	10,069.66
185	5,845.00	0.00	0.00	5,845.00	5,206.53	222.08	0.00	0.00	0.00	5,428.61	416.39
186	4,991.00	0.00	0.00	4,991.00	3,242.97	608.01	0.00	0.00	0.00	3,850.98	1,140.02
199	14,665.00	0.00	0.00	14,665.00	7,741.87	1,786.61	0.00	0.00	0.00	9,528.48	5,136.52
200	19,879.88	0.00	0.00	19,879.88	11,680.10	2,429.56	0.00	0.00	0.00	14,109.66	5,770.22
201	9,349.00	0.00	0.00	9,349.00	5,492.85	1,142.56	0.00	0.00	0.00	6,635.41	2,713.59
202	7,792.50	0.00	0.00	7,792.50	4,113.78	949.35	0.00	0.00	0.00	5,063.13	2,729.37
203	27,770.41	0.00	0.00	27,770.41	14,660.41	3,383.23	0.00	0.00	0.00	18,043.64	9,726.77
204	18,366.00	0.00	0.00	18,366.00	9,695.68	2,237.50	0.00	0.00	0.00	11,933.18	6,432.82
212	1,297,155.84	0.00	0.00	1,297,155.84	582,125.82	158,895.56	0.00	0.00	0.00	741,021.38	556,134.46
223	19,012.00	0.00	0.00	19,012.00	11,534.58	1,661.65	0.00	0.00	0.00	13,196.23	5,815.77
224	26,830.00	0.00	0.00	26,830.00	16,277.76	2,344.94	0.00	0.00	0.00	18,622.70	8,207.30
225	8,189.00	0.00	0.00	8,189.00	4,968.26	715.72	0.00	0.00	0.00	5,683.98	2,505.02
226	37,201.00	0.00	0.00	37,201.00	22,569.86	3,251.36	0.00	0.00	0.00	25,821.22	11,379.78
227	35,530.00	0.00	0.00	35,530.00	21,556.05	3,105.32	0.00	0.00	0.00	24,661.37	10,868.63
228	11,653.00	0.00	0.00	11,653.00	7,069.88	1,018.47	0.00	0.00	0.00	8,088.35	3,564.65
229	11,093.00	0.00	0.00	11,093.00	6,730.13	969.53	0.00	0.00	0.00	7,699.66	3,393.34
230	44,340.00	0.00	0.00	44,340.00	26,901.08	3,875.32	0.00	0.00	0.00	30,776.40	13,563.60
231	36,763.00	0.00	0.00	36,763.00	22,304.12	3,213.08	0.00	0.00	0.00	25,517.20	11,245.80
232	9,045.00	0.00	0.00	9,045.00	5,487.61	790.53	0.00	0.00	0.00	6,278.14	2,766.86
233	2,424.00	0.00	0.00	2,424.00	1,470.64	211.86	0.00	0.00	0.00	1,682.50	741.50
234	4,154.00	0.00	0.00	4,154.00	2,520.24	363.06	0.00	0.00	0.00	2,883.30	1,270.70
235	10,452.00	0.00	0.00	10,452.00	6,341.23	913.50	0.00	0.00	0.00	7,254.73	3,197.27
236	990.00	0.00	0.00	990.00	600.64	86.52	0.00	0.00	0.00	687.16	302.84
237	26,937.00	0.00	0.00	26,937.00	16,342.68	2,354.29	0.00	0.00	0.00	18,696.97	8,240.03
238	8,081.00	0.00	0.00	8,081.00	4,902.74	706.28	0.00	0.00	0.00	5,609.02	2,471.98
239	53,875.00	0.00	0.00	53,875.00	32,685.96	4,708.68	0.00	0.00	0.00	37,394.64	16,480.36
240	41,860.00	0.00	0.00	41,860.00	25,396.46	3,658.56	0.00	0.00	0.00	29,055.02	12,804.98
241	5,532.00	0.00	0.00	5,532.00	3,356.27	483.50	0.00	0.00	0.00	3,839.77	1,692.23
242	17,912.00	0.00	0.00	17,912.00	10,867.21	1,565.51	0.00	0.00	0.00	12,432.72	5,479.28
243	16,912.00	0.00	0.00	16,912.00	10,260.51	1,478.11	0.00	0.00	0.00	11,738.62	5,173.38
244	11,036.00	0.00	0.00	11,036.00	6,695.55	964.54	0.00	0.00	0.00	7,660.09	3,375.91
245	7,750.00	0.00	0.00	7,750.00	4,701.93	677.35	0.00	0.00	0.00	5,379.28	2,370.72

Pacific Coast Alloy, LLC [pca2003fa]

Net Book Value - Depreciation

AMT

01/01/2004 - 12/31/2004

System No.	Asset Balances: Beginning Balance	Additions	Deletions	Ending Balance	Reductions: Beg. Accum. Depreciation	Current Depreciation	Sec. 179/ Bonus	Other Reductions	Deletion Reductions	Total Reductions	Net Book Value
1520											
246	969.00	0.00	0.00	969.00	587.90	84.69	0.00	0.00	0.00	672.59	296.41
247	19,282.00	0.00	0.00	19,282.00	11,698.40	1,685.24	0.00	0.00	0.00	13,383.64	5,898.36
248	11,992.00	0.00	0.00	11,992.00	8,319.11	1,469.16	0.00	0.00	0.00	9,788.27	2,203.73
249	26,488.00	0.00	0.00	26,488.00	18,375.31	3,245.08	0.00	0.00	0.00	21,620.39	4,867.61
250	50,000.00	0.00	0.00	50,000.00	34,686.11	6,125.56	0.00	0.00	0.00	40,811.67	9,188.33
251	78,339.65	0.00	0.00	78,339.65	44,751.09	9,596.73	0.00	0.00	0.00	54,347.82	23,991.83
252	2,199.89	0.00	0.00	2,199.89	1,256.68	269.49	0.00	0.00	0.00	1,526.17	673.72
253	6,224.89	0.00	0.00	6,224.89	3,555.94	762.56	0.00	0.00	0.00	4,318.50	1,906.39
254	7,171.56	0.00	0.00	7,171.56	4,096.71	878.53	0.00	0.00	0.00	4,975.24	2,196.32
255	11,152.13	0.00	0.00	11,152.13	6,370.59	1,366.15	0.00	0.00	0.00	7,736.74	3,415.39
256	13,468.75	0.00	0.00	13,468.75	7,693.94	1,649.95	0.00	0.00	0.00	9,343.89	4,124.86
257	9,802.52	0.00	0.00	9,802.52	5,599.63	1,200.83	0.00	0.00	0.00	6,800.46	3,002.06
258	28,327.79	0.00	0.00	28,327.79	16,182.10	3,470.20	0.00	0.00	0.00	19,652.30	8,675.49
259	-2,029.68	0.00	0.00	-2,029.68	-2,029.68	0.00	0.00	0.00	0.00	-2,029.68	0.00
260	16,162.50	0.00	0.00	16,162.50	9,232.74	1,979.93	0.00	0.00	0.00	11,212.67	4,949.83
261	41,322.13	0.00	0.00	41,322.13	23,605.04	5,062.03	0.00	0.00	0.00	28,667.07	12,655.06
262	38,790.00	0.00	0.00	38,790.00	22,158.58	4,751.83	0.00	0.00	0.00	26,910.41	11,879.59
263	15,645.30	0.00	0.00	15,645.30	8,937.29	1,916.57	0.00	0.00	0.00	10,853.86	4,791.44
264	4,848.75	0.00	0.00	4,848.75	2,769.82	593.98	0.00	0.00	0.00	3,363.80	1,484.95
265	13,139.14	0.00	0.00	13,139.14	7,505.66	1,609.57	0.00	0.00	0.00	9,115.23	4,023.91
266	60,705.27	0.00	0.00	60,705.27	34,677.54	7,436.49	0.00	0.00	0.00	42,114.03	18,591.24
267	15,785.38	0.00	0.00	15,785.38	9,017.31	1,933.73	0.00	0.00	0.00	10,951.04	4,834.34
268	42,669.00	0.00	0.00	42,669.00	24,374.43	5,227.02	0.00	0.00	0.00	29,601.45	13,067.55
269	5,037.31	0.00	0.00	5,037.31	2,877.54	617.08	0.00	0.00	0.00	3,494.62	1,542.69
270	38,790.00	0.00	0.00	38,790.00	22,158.58	4,751.83	0.00	0.00	0.00	26,910.41	11,879.59
271	20,603.47	0.00	0.00	20,603.47	9,246.24	2,523.83	0.00	0.00	0.00	11,770.07	8,833.40
272	303,085.14	0.00	0.00	303,085.14	136,015.80	37,126.52	0.00	0.00	0.00	173,142.32	129,942.82
273	12,247.49	0.00	0.00	12,247.49	5,496.32	1,500.26	0.00	0.00	0.00	6,996.58	5,250.91
274	35,743.76	0.00	0.00	35,743.76	16,040.76	4,378.44	0.00	0.00	0.00	20,419.20	15,324.56
285	5,538.02	0.00	0.00	5,538.02	2,002.59	757.59	0.00	0.00	0.00	2,760.18	2,777.84
286	159,394.73	0.00	0.00	159,394.73	50,929.06	23,242.64	0.00	0.00	0.00	74,171.70	85,223.03
287	35,069.16	0.00	0.00	35,069.16	11,205.13	5,113.72	0.00	0.00	0.00	16,318.85	18,750.31
288	53,271.60	0.00	0.00	53,271.60	17,021.09	7,767.97	0.00	0.00	0.00	24,789.06	28,482.54
289	9,789.10	0.00	0.00	9,789.10	3,127.77	1,427.43	0.00	0.00	0.00	4,555.20	5,233.90
290	313,428.72	0.00	0.00	313,428.72	73,759.69	51,357.65	0.00	0.00	0.00	125,117.34	188,311.38
296	18,090.00	0.00	0.00	18,090.00	7,236.00	3,101.14	0.00	0.00	0.00	10,337.14	7,752.86
Subtotal: 1520	**4,208,459.10**	**0.00**	**0.00**	**4,208,459.10**	**2,222,474.35**	**471,189.40**	**0.00**	**0.00**	**0.00**	**2,693,663.75**	**1,514,795.35**
Less dispositions and exchanges:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: 1520	**4,208,459.10**	**0.00**	**0.00**	**4,208,459.10**	**2,222,474.35**	**471,189.40**	**0.00**	**0.00**	**0.00**	**2,693,663.75**	**1,514,795.35**

Pacific Coast Alloy, LLC [pca2003fa]

Net Book Value - Depreciation

AMT

01/01/2004 - 12/31/2004

System No.	Asset Balances: Beginning Balance	Additions	Deletions	Ending Balance	Reductions: Beg. Accum. Depreciation	Current Depreciation	Sec. 179/ Bonus	Other Reductions	Deletion Reductions	Total Reductions	Net Book Value
1521											
275	307,088.00	0.00	0.00	307,088.00	168,898.40	30,708.80	0.00	0.00	0.00	199,607.20	107,480.80
276	307,088.00	0.00	0.00	307,088.00	168,898.40	30,708.80	0.00	0.00	0.00	199,607.20	107,480.80
277	372,992.00	0.00	0.00	372,992.00	205,145.60	37,299.20	0.00	0.00	0.00	242,444.80	130,547.20
278	288,668.00	0.00	0.00	288,668.00	158,767.40	28,866.80	0.00	0.00	0.00	187,634.20	101,033.80
279	199,553.00	0.00	0.00	199,553.00	109,754.15	19,955.30	0.00	0.00	0.00	129,709.45	69,843.55
280	158,582.00	0.00	0.00	158,582.00	87,220.10	15,858.20	0.00	0.00	0.00	103,078.30	55,503.70
281	307,088.00	0.00	0.00	307,088.00	168,898.40	30,708.80	0.00	0.00	0.00	199,607.20	107,480.80
282	307,087.00	0.00	0.00	307,087.00	168,897.85	30,708.70	0.00	0.00	0.00	199,606.55	107,480.45
283	1,116,113.00	0.00	0.00	1,116,113.00	774,272.39	136,736.24	0.00	0.00	0.00	911,008.63	205,104.37
284	263,987.50	0.00	0.00	263,987.50	150,801.40	32,338.89	0.00	0.00	0.00	183,140.29	80,847.21
Subtotal: 1521	**3,628,246.50**	**0.00**	**0.00**	**3,628,246.50**	**2,161,554.09**	**393,889.73**	**0.00**	**0.00**	**0.00**	**2,555,443.82**	**1,072,802.68**
Less dispositions and exchanges:											
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: 1521	**3,628,246.50**	**0.00**	**0.00**	**3,628,246.50**	**2,161,554.09**	**393,889.73**	**0.00**	**0.00**	**0.00**	**2,555,443.82**	**1,072,802.68**
1540											
220	24,459.25	0.00	0.00	24,459.25	24,459.25	0.00	0.00	0.00	0.00	24,459.25	0.00
221	21,886.01	0.00	0.00	21,886.01	21,886.01	0.00	0.00	0.00	0.00	21,886.01	0.00
222	9,320.38	0.00	0.00	9,320.38	8,155.33	1,165.05	0.00	0.00	0.00	9,320.38	0.00
291	14,343.13	0.00	0.00	14,343.13	8,516.24	3,585.78	0.00	0.00	0.00	12,102.02	2,241.11
293	8,118.75	0.00	0.00	8,118.75	4,330.00	2,525.83	0.00	0.00	0.00	6,855.83	1,262.92
294	12,000.00	0.00	0.00	12,000.00	8,000.00	2,666.67	0.00	0.00	0.00	10,666.67	1,333.33
295	19,330.52	0.00	0.00	19,330.52	12,887.01	4,295.67	0.00	0.00	0.00	17,182.68	2,147.84
Subtotal: 1540	**109,458.04**	**0.00**	**0.00**	**109,458.04**	**88,2 .84**	**14,239.00**	**0.00**	**0.00**	**0.00**	**102,472.84**	**6,985.20**
Less dispositions and exchanges:											
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: 1540	**109,458.04**	**0.00**	**0.00**	**109,458.04**	**88,233.84**	**14,239.00**	**0.00**	**0.00**	**0.00**	**102,472.84**	**6,985.20**
1550											
133	4,036.00	0.00	0.00	4,036.00	4,036.00	0.00	0.00	0.00	0.00	4,036.00	0.00
152	22,487.00	0.00	0.00	22,487.00	17,648.20	2,002.23	0.00	0.00	0.00	19,650.43	2,836.57
178	9,706.00	0.00	0.00	9,706.00	9,706.00	0.00	0.00	0.00	0.00	9,706.00	0.00
179	2,706.00	0.00	0.00	2,706.00	2,706.00	0.00	0.00	0.00	0.00	2,706.00	0.00
213	10,574.22	0.00	0.00	10,574.22	9,252.44	1,321.78	0.00	0.00	0.00	10,574.22	0.00
214	27,641.47	0.00	0.00	27,641.47	12,404.69	3,385.95	0.00	0.00	0.00	15,790.64	11,850.83
Subtotal: 1550	**77,150.69**	**0.00**	**0.00**	**77,150.69**	**55,753.33**	**6,709.96**	**0.00**	**0.00**	**0.00**	**62,463.29**	**14,687.40**
Less dispositions and exchanges:											
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: 1550	**77,150.69**	**0.00**	**0.00**	**77,150.69**	**55,753.33**	**6,709.96**	**0.00**	**0.00**	**0.00**	**62,463.29**	**14,687.40**
1560											
40	2,153.00	0.00	0.00	2,153.00	742.38	53.82	0.00	0.00	0.00	796.20	1,356.80

Pacific Coast Alloy, LLC [pca2003fa]

Net Book Value - Depreciation

AMT

01/01/2004 - 12/31/2004

System No.	Asset Balances: Beginning Balance	Additions	Deletions	Ending Balance	Reductions: Beg. Accum. Depreciation	Current Depreciation	Sec. 179/ Bonus	Other Reductions	Deletion Reductions	Total Reductions	Net Book Value
1560											
113	7,304.00	0.00	0.00	7,304.00	1,848.83	182.60	0.00	0.00	0.00	2,031.43	5,272.57
142	7,694.00	0.00	0.00	7,694.00	6,406.25	532.85	0.00	0.00	0.00	6,939.10	754.90
143	14,178.00	0.00	0.00	14,178.00	2,850.37	354.45	0.00	0.00	0.00	3,204.82	10,973.18
148	5,713.00	0.00	0.00	5,713.00	1,136.66	142.82	0.00	0.00	0.00	1,279.48	4,433.52
161	12,255.00	0.00	0.00	12,255.00	2,182.94	306.37	0.00	0.00	0.00	2,489.31	9,765.69
170	9,000.00	0.00	0.00	9,000.00	1,565.63	225.00	0.00	0.00	0.00	1,790.63	7,209.37
180	14,013.00	0.00	0.00	14,013.00	1,999.77	350.33	0.00	0.00	0.00	2,350.10	11,662.90
187	54,800.00	0.00	0.00	54,800.00	5,138.66	1,368.40	0.00	0.00	0.00	6,507.06	48,292.94
188	23,106.00	0.00	0.00	23,106.00	1,919.80	577.15	0.00	0.00	0.00	2,496.95	20,609.05
189	34,905.00	0.00	0.00	34,905.00	2,750.95	871.97	0.00	0.00	0.00	3,622.92	31,282.08
190	41,955.00	0.00	0.00	41,955.00	5,987.33	1,048.87	0.00	0.00	0.00	7,036.20	34,918.80
191	8,700.00	0.00	0.00	8,700.00	1,241.56	217.50	0.00	0.00	0.00	1,459.06	7,240.94
192	1,709.00	0.00	0.00	1,709.00	243.89	42.72	0.00	0.00	0.00	286.61	1,422.39
193	36,008.00	0.00	0.00	36,008.00	4,988.61	900.20	0.00	0.00	0.00	5,888.81	30,119.19
194	6,113.00	0.00	0.00	6,113.00	808.70	152.82	0.00	0.00	0.00	961.52	5,151.48
195	8,745.00	0.00	0.00	8,745.00	1,099.99	218.17	0.00	0.00	0.00	1,318.16	7,426.84
196	14,850.00	0.00	0.00	14,850.00	1,740.99	370.57	0.00	0.00	0.00	2,111.56	12,738.44
197	38,646.10	0.00	0.00	38,646.10	2,850.16	990.89	0.00	0.00	0.00	3,841.05	34,805.05
198	17,350.00	0.00	0.00	17,350.00	1,145.59	433.56	0.00	0.00	0.00	1,579.15	15,770.85
205	6,240.00	0.00	0.00	6,240.00	478.45	155.89	0.00	0.00	0.00	634.34	5,605.66
206	13,865.00	0.00	0.00	13,865.00	796.97	346.56	0.00	0.00	0.00	1,143.53	12,721.47
207	43,200.34	0.00	0.00	43,200.34	3,037.10	1,079.42	0.00	0.00	0.00	4,116.52	39,083.82
215	178,350.67	0.00	0.00	178,350.67	11,776.21	4,456.84	0.00	0.00	0.00	16,233.05	162,117.62
216	45,008.25	0.00	0.00	45,008.25	2,779.45	1,124.85	0.00	0.00	0.00	3,904.30	41,103.95
217	32,336.00	0.00	0.00	32,336.00	1,927.78	808.19	0.00	0.00	0.00	2,735.97	29,600.03
292	8,355.80	0.00	0.00	8,355.80	356.86	208.90	0.00	0.00	0.00	565.76	7,790.04
Subtotal: 1560	**686,553.16**	**0.00**	**0.00**	**686,553.16**	**69,801.88**	**17,521.71**	**0.00**	**0.00**	**0.00**	**87,323.59**	**599,229.57**
Less dispositions and exchanges:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net for: 1560	**686,553.16**	**0.00**	**0.00**	**686,553.16**	**69,801.88**	**17,521.71**	**0.00**	**0.00**	**0.00**	**87,323.59**	**599,229.57**
Subtotal:	**8,709,867.49**	**0.00**	**0.00**	**8,709,867.49**	**4,597,817.49**	**903,549.80**	**0.00**	**0.00**	**0.00**	**5,501,367.29**	**3,208,500.20**
Less dispositions and exchanges:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Totals:	**8,709,867.49**	**0.00**	**0.00**	**8,709,867.49**	**4,597,817.49**	**903,549.80**	**0.00**	**0.00**	**0.00**	**5,501,367.29**	**3,208,500.20**

EXHIBIT 2

Run Date: 12/07/2004 PG PCA INDUSTRIES, LLC
Page: 1
A/R Date: 10/31/2004 ACCOUNTS RECEIVABLE AGED INVOICE REPORT
Time: 02:43 PM
ALL OPEN INVOICES - AGED AS OF: 10/31/04

CUSTOMER/ INVOICE DISCOUNT DISCOUNT DAYS
INV DATE INVOICE NO DUE DATE DUE DATE AMOUNT BALANCE CURRENT 30 DAYS 60 DAYS 90 DAYS 120 DAYS DELQ

AAAR500 AAA Rims CONTACT: Tim 877 533-7467 PHONE: 877 533-7467 EXT: CR LMT: 10,000.00

CUSTOMER AAAR500 TOTALS: .00 4,064.43 1,064.52 1,395.91 1,604.00 .00 .00

AEVC500 American Expedition Vehicles CONTACT: PHONE: 406 251-2100 EXT: CR LMT: .00

CUSTOMER AEVC500 TOTALS: .00 33,541.22 23,541.22 .00 .00 10,000.00 .00

AMER500 AMERICAN RACING CONTACT: PHONE: (310) 761-4032 EXT: CR LMT: .00

CUSTOMER AMER500 TOTALS: .00 12,821.50- 1,219.00 .00 .00 9,614.00 23,654.50-

AMET500 American Tire Distributors CONTACT: PHONE: 702-471-6338 EXT: CR LMT: .00

CUSTOMER AMET500 TOTALS: .00 3,321.00 3,321.00 .00 .00 .00 .00

ANAH500 Anaheim Wheel Center CONTACT: PHONE: 714 778-5825 EXT: CR LMT: .00

CUSTOMER ANAH500 TOTALS: .00 350.75 268.25- 207.00- .00 .00 826.00

ARRO500 Arrow Tire & Wheel CONTACT: PHONE: EXT: CR LMT: .00

CUSTOMER ARRO500 TOTALS: .00 41.00- .00 .00 41.00- .00 .00

ASAN500 Asanti CONTACT: PHONE: EXT: CR LMT: .00

CUSTOMER ASAN500 TOTALS: .00 178.00 .00 .00 .00 .00 178.00

BESF500 Best For Less Tires CONTACT: Rich Richardson PHONE: 909 676-3668 EXT: CR LMT: .00

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                CUSTOMER BESF500 TOTALS:        .00       888.00       888.00
 .00          .00          .00          .00

 BEST500  BEST IMAGE*                      CONTACT:                          PHONE:
 310 612-2098      EXT:      CR LMT:          .00
                                          ---------- ------------ ------------
 ------------ ------------ ------------ ------------
                CUSTOMER BEST500 TOTALS:        .00       316.00          .00
 316.00          .00          .00          .00

 BORD500  BORDO, INCORPORATED              CONTACT:                          PHONE:
 562-928-1335      EXT:      CR LMT:          .00
                                          ---------- ------------ ------------
 ------------ ------------ ------------ ------------
                CUSTOMER BORD500 TOTALS:        .00    12,656.50    12,656.50
 .00          .00          .00          .00

 BOSS500  Boss Hoss Cycles                 CONTACT:                          PHONE:
 (262) 538-2677    EXT:      CR LMT:          .00
                                          ---------- ------------ ------------
 ------------ ------------ ------------ ------------
                CUSTOMER BOSS500 TOTALS:        .00        46.81          .00
 46.81           .00          .00          .00

 CALI500  CALIBER MOTORS                   CONTACT: MR. ZANDY                PHONE:
 714 777-1900      EXT:      CR LMT:          .00
                                          ---------- ------------ ------------
 ------------ ------------ ------------ ------------
                CUSTOMER CALI500 TOTALS:        .00     6,795.00     4,583.00
 2,212.00        .00          .00          .00

 CHOP500  Chopper City Sports              CONTACT:                          PHONE:
                EXT:      CR LMT:          .00
                                          ---------- ------------ ------------
 ------------ ------------ ------------ ------------
                CUSTOMER CHOP500 TOTALS:        .00       614.49       717.17-
 1,331.66        .00          .00          .00

 Run Date: 12/07/2004  PG                                  PCA INDUSTRIES, LLC
                                  Page: 2
 A/R Date: 10/31/2004                          ACCOUNTS RECEIVABLE AGED INVOICE
 REPORT                                 Time: 02:43 PM
                                                ALL OPEN INVOICES - AGED AS OF:
 10/31/04

 CUSTOMER/            INVOICE  DISCOUNT  DISCOUNT
                                            DAYS
  INV DATE INVOICE NO DUE DATE DUE DATE   AMOUNT       BALANCE      CURRENT     30
 DAYS      60 DAYS      90 DAYS      120 DAYS  DELQ

 CHRE500  Chrome Exchange                  CONTACT:                          PHONE:
 425 861-5620      EXT:      CR LMT:      5,000.00
  ***** CREDIT LIMIT EXCEEDED *****       ---------- ------------ ------------
 ------------ ------------ ------------ ------------
                CUSTOMER CHRE500 TOTALS:     299.42    30,100.50          .00
 .00          .00     4,910.00    25,190.50

 COLO500  Colorado Custom FC Inc           CONTACT:                          PHONE:
                EXT:      CR LMT:          .00
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                CUSTOMER COLO500 TOTALS:        .00     6,691.68          .00
 .00          .00          .00     6,691.68

 D&BW500  FACTORY REPRODUCTIONS          CONTACT: DAVID DEBERRY             PHONE:
 (909) 590-5252    EXT:      CR LMT:          .00
                                          ---------- ------------ ------------
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                CUSTOMER D&BW500 TOTALS:        .00    39,538.70    12,498.00
 25,111.80     1,910.00          .00        18.90

 D&BW501  FACTORY EXCHANGE               CONTACT:                           PHONE:
 909 590-5252      EXT:      CR LMT:          .00
                                          ---------- ------------ ------------
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                CUSTOMER D&BW501 TOTALS:        .00     1,797.00-      134.00
 7,638.00-    6,036.00          .00       329.00-

 DAYT500  DAYTON WHEEL CONCEPTS          CONTACT:                           PHONE:
 (937) 438-0100    EXT:      CR LMT:          .00
                                          ---------- ------------ ------------
 ------------ ------------ ------------ ------------
                CUSTOMER DAYT500 TOTALS:        .00    10,713.22-          .00
 .00          .00       373.22-   10,340.00-

 DAZZ500  DAZZ                           CONTACT:                           PHONE:
                EXT:      CR LMT:          .00
                                          ---------- ------------ ------------
 ------------ ------------ ------------ ------------
                CUSTOMER DAZZ500 TOTALS:        .00     1,773.50          .00
 1,773.50          .00          .00          .00

 ELEC500  Electri-Cal Mold Corp.         CONTACT:                           PHONE:
 (626) 284-3207    EXT:      CR LMT:          .00
                                          ---------- ------------ ------------
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                CUSTOMER ELEC500 TOTALS:        .00       385.00        75.00
 310.00          .00          .00          .00

 ENKE500  ENKEI INTERNATIONAL, INC.      CONTACT:                           PHONE:
 817-490-5600      EXT:      CR LMT:          .00
                                          ---------- ------------ ------------
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                CUSTOMER ENKE500 TOTALS:        .00     7,413.13-      588.00
 238.04-         .00     1,549.99-    6,213.10-

 HORB500  HORBURY SPORT AUTOMOTIVE       CONTACT: Nigel 828 963-5660        PHONE:
 828 264-1980      EXT:      CR LMT:          .00
                                          ---------- ------------ ------------
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                CUSTOMER HORB500 TOTALS:        .00       194.41          .00
 .00          .00       194.41          .00

 ITDC500  Interstate Tire Distributors   CONTACT:                           PHONE:
 (602) 233-0950    EXT:      CR LMT:    10,000.00
                                          ---------- ------------ ------------
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                CUSTOMER ITDC500 TOTALS:        .00       152.33       152.33
 .00          .00          .00          .00

 KRON500  KRONIX WHEEL CONCEPTS          CONTACT:                           PHONE:
 (800)833-9700     EXT:      CR LMT:          .00
                                          ---------- ------------ ------------
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CUSTOMER KRON500 TOTALS: .00 240.00- .00
.00 .00 240.00- .00

LEES500 LEE'S FOREIGN CAR SERVICE, INC CONTACT: MR. LEE 312 663-0823 PHONE:
312 663-0823 EXT: CR LMT: .00
--- --- --- ---
--- --- --- ---
CUSTOMER LEES500 TOTALS: .00 832.00 832.00
.00 .00 .00 .00

LEXA500 LEXANI CONTACT: PHONE:
(800) 833-9700 EXT: CR LMT: .00
--- --- --- ---
--- --- --- ---
CUSTOMER LEXA500 TOTALS: .00 119,571.63 2,703.00
18,238.00 67,404.00 557.20 30,669.43

Run Date: 12/07/2004 PG PCA INDUSTRIES, LLC
Page: 3
A/R Date: 10/31/2004 ACCOUNTS RECEIVABLE AGED INVOICE
REPORT Time: 02:43 PM
ALL OPEN INVOICES - AGED AS OF:
10/31/04

CUSTOMER/ INVOICE DISCOUNT DISCOUNT
DAYS
INV DATE INVOICE NO DUE DATE DUE DATE AMOUNT BALANCE CURRENT 30
DAYS 60 DAYS 90 DAYS 120 DAYS DELQ

LORE500 LORENZO CUSTOM WHEEL CONTACT: JD LORENZO 718 994-9100 PHONE:
(914) 447-1623 EXT: CR LMT: .00
--- --- --- ---
--- --- --- ---
CUSTOMER LORE500 TOTALS: .00 142.76 142.76
.00 .00 .00 .00

LUXU500 Luxury Wheels CONTACT: Greg 970 242-2001 PHONE:
970 242-2001 EXT: CR LMT: .00
--- --- --- ---
--- --- --- ---
CUSTOMER LUXU500 TOTALS: 35.07 49,033.50 18,221.50
30,637.00 .00 175.00 .00

LUXW500 Luxury Wheel Co. (AZ) CONTACT: Cuffy/Alice PHONE:
(480) 968-2130 EXT: CR LMT: .00
--- --- --- ---
--- --- --- ---
CUSTOMER LUXW500 TOTALS: .00 1,800.00 1,800.00
.00 .00 .00 .00

META500 Metal FX Motorsports CONTACT: PHONE:
(714) 899-3833 EXT: CR LMT: 5,000.00
--- --- --- ---
--- --- --- ---
CUSTOMER META500 TOTALS: .00 1,209.00 212.00
997.00 .00 .00 .00

METM500 Metal Motorsport, Inc. CONTACT: PHONE:
(562) 531-9029 EXT: CR LMT: 10,000.00
***** CREDIT LIMIT EXCEEDED ***** --- --- --- ---
--- --- --- ---
CUSTOMER METM500 TOTALS: .00 11,667.50 3,645.00
5,617.50 2,405.00 .00 .00

MHTC500 MHT CONTACT: 714 228-7460 PHONE:
714 228-7460 EXT: CR LMT: .00

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CUSTOMER MHTC500 TOTALS: .00 1,148,171.36 342,853.45
625,967.70 182,473.25 105.54- 3,017.50-

MOMO500 MOMO USA CONTACT: PHONE:
(949)380-7556 EXT: CR LMT: .00

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CUSTOMER MOMO500 TOTALS: .00 439,537.72 44,203.51
103,895.77 218,339.44 72,139.00 960.00

PLAT500 PLATERS POLISHING (AKA) CONTACT: Cord 562 619-3933 PHONE:
562 619-3933 EXT: CR LMT: .00

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CUSTOMER PLAT500 TOTALS: .00 14,214.00 1,336.00
12,878.00 .00 .00 .00

RENE500 Renegade Wheels CONTACT: Wendell Smith PHONE:
EXT: CR LMT: .00

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CUSTOMER RENE500 TOTALS: .00 5,979.00 4,166.00-
5,205.00 3,839.00 1,301.00 200.00-

REVW500 REV WHEEL, LLC CONTACT: PHONE:
(909) 781-2951 EXT: CR LMT: 5,000.00

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CUSTOMER REVW500 TOTALS: .00 3,078.00 180.00
2,898.00 .00 .00 .00

ROZZ500 ROZZI WHEELS CONTACT: KEITH ANDREWS PHONE:
866-794-3357 EXT: CR LMT: .00

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CUSTOMER ROZZ500 TOTALS: .00 29.03- .00
.00 .00 .00 29.03-

RZIN500 RZ Industries CONTACT: PHONE:
714-894-8585 EXT: CR LMT: .00

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CUSTOMER RZIN500 TOTALS: .00 5,167.00 .00
.00 .00 456.00 4,711.00

SAFF500 SAF Forged Wheel CONTACT: PHONE:
(909) 670-6060 EXT: CR LMT: .00

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CUSTOMER SAFF500 TOTALS: .00 340.00 340.00
.00 .00 .00 .00

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 CUSTOMER/              INVOICE  DISCOUNT  DISCOUNT
                                            DAYS
  INV DATE INVOICE NO DUE DATE DUE DATE   AMOUNT       BALANCE      CURRENT     30
 DAYS       60 DAYS      90 DAYS      120 DAYS  DELQ

 SALE500  Saleen, Inc.                    CONTACT:                            PHONE:
 (949) 597-3868    EXT:      CR LMT:    40,000.00
  ***** CREDIT LIMIT EXCEEDED *****      ---------- ------------ ------------
 ------------ ------------ ------------ ------------
                CUSTOMER SALE500 TOTALS:        .00    59,910.59    34,464.00
 17,466.00    18,506.50    13,187.91-    2,662.00

 SANT500  Santa Ana Plating               CONTACT:                            PHONE:
 (714) 549-3323    EXT:      CR LMT:          .00
                                         ---------- ------------ ------------
 ------------ ------------ ------------ ------------
                CUSTOMER SANT500 TOTALS:        .00     3,055.00     3,055.00
 .00          .00          .00          .00

 SERV500  Service Specialists             CONTACT: Paul Ibbetson              PHONE:
 (949) 458-1410    EXT:      CR LMT:          .00
                                         ---------- ------------ ------------
 ------------ ------------ ------------ ------------
                CUSTOMER SERV500 TOTALS:        .00     7,132.00     7,132.00
 .00          .00          .00          .00

 SETC500  Service Tire Co.                CONTACT: Carlos                     PHONE:
 (818) 786-3141    EXT:      CR LMT:          .00
                                         ---------- ------------ ------------
 ------------ ------------ ------------ ------------
                CUSTOMER SETC500 TOTALS:        .00     9,445.00     9,445.00
 .00          .00          .00          .00

 SPOR500  Sport Styling                   CONTACT:                            PHONE:
                EXT:      CR LMT:          .00
                                         ---------- ------------ ------------
 ------------ ------------ ------------ ------------
                CUSTOMER SPOR500 TOTALS:        .00       920.13          .00
 .00          .00          .00       920.13

 SPTR500  Sportrux                        CONTACT:                            PHONE:
 (562) 628-9900    EXT:      CR LMT:          .00
                                         ---------- ------------ ------------
 ------------ ------------ ------------ ------------
                CUSTOMER SPTR500 TOTALS:        .00    18,506.00    10,186.00
 8,320.00          .00          .00          .00

 SUPE500  SUPERIOR INDUSTRIES             CONTACT:                            PHONE:
 818 781-4973      EXT:      CR LMT:          .00
                                         ---------- ------------ ------------
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                CUSTOMER SUPE500 TOTALS:        .00    17,570.00          .00
 .00          .00       311.00    17,259.00

 SUPR500  SuperAlloy Industrial Co., LTD CONTACT:                             PHONE:
                EXT:      CR LMT:          .00
                                         ---------- ------------ ------------
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                CUSTOMER SUPR500 TOTALS:        .00    19,889.24          .00
 .00          .00    18,254.24     1,635.00

TEZZ500  TEZZEN WHEEL CO.                 CONTACT:                            PHONE:
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800 833-9700 EXT: CR LMT: .00

CUSTOMER TEZZ500 TOTALS: .00 232.00 .00
.00 .00 .00 232.00

TOPP500 TOP PRODUCTS CONTACT: PHONE:
909 433-9009 EXT: CR LMT: .00

CUSTOMER TOPP500 TOTALS: .00 932.00 358.00
574.00 .00 .00 .00

TRAN500 Trans Wheel CONTACT: Bruce PHONE:
EXT: CR LMT: .00

CUSTOMER TRAN500 TOTALS: 44.41 23,672.75 17,971.75
5,921.00 .00 220.00- .00

UAST500 UAS Tires & Wheels CONTACT: PHONE:
(310) 676-7326 EXT: CR LMT: .00

CUSTOMER UAST500 TOTALS: .00 55.00 55.00
.00 .00 .00 .00

ULTR500 ULTRA WHEEL CO CONTACT: PHONE:
(714) 994-1111 EXT: CR LMT: .00

CUSTOMER ULTR500 TOTALS: .00 352,702.92 140,416.92
196,689.00 15,597.00 .00 .00

Run Date: 12/07/2004 PG PCA INDUSTRIES, LLC
Page: 5
A/R Date: 10/31/2004 ACCOUNTS RECEIVABLE AGED INVOICE REPORT Time: 02:43 PM
ALL OPEN INVOICES - AGED AS OF: 10/31/04

CUSTOMER/ INVOICE DISCOUNT DISCOUNT DAYS
INV DATE INVOICE NO DUE DATE DUE DATE AMOUNT BALANCE CURRENT 30 DAYS 60 DAYS 90 DAYS 120 DAYS DELQ

USWH500 US Wheel CONTACT: PHONE:
EXT: CR LMT: .00

CUSTOMER USWH500 TOTALS: .00 80.00 80.00
.00 .00 .00 .00

VICT500 Victory Wheels, Inc. CONTACT: PHONE:
(877) 488-4737 EXT: CR LMT: .00

CUSTOMER VICT500 TOTALS: .00 600.00 .00
.00 .00 600.00 .00

VOGU500 Vogue Tyre & Rubber Company CONTACT: PHONE:
(847) 297-1900 EXT: CR LMT: .00

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              CUSTOMER VOGU500 TOTALS:        .00    47,365.13    46,693.13
.00          .00          .00       672.00

WEST500  West Coast Corvette            CONTACT:                          PHONE:
(714) 630-1127    EXT:      CR LMT:          .00
                                         ---------- ------------ ------------
------------ ------------ ------------ ------------
              CUSTOMER WEST500 TOTALS:        .00     3,072.00     3,072.00
.00          .00          .00          .00

WHET500  Wheel Technologies, Inc        CONTACT:                          PHONE:
972 242-8324      EXT:      CR LMT:     5,000.00
                                         ---------- ------------ ------------
------------ ------------ ------------ ------------
              CUSTOMER WHET500 TOTALS:      21.13     2,113.00       412.00
1,548.00       153.00          .00          .00

WHEW500  WHEEL WAREHOUSE                CONTACT: 714 772-1281             PHONE:
714 772-1281      EXT:      CR LMT:          .00
                                         ---------- ------------ ------------
------------ ------------ ------------ ------------
              CUSTOMER WHEW500 TOTALS:        .00       356.00       356.00
.00          .00          .00          .00

WHOL500  WHOLESALE TIRE & WHEEL         CONTACT: DIKO                     PHONE:
(562) 941-8411    EXT:      CR LMT:          .00
                                         ---------- ------------ ------------
------------ ------------ ------------ ------------
              CUSTOMER WHOL500 TOTALS:        .00    23,477.00     1,241.00-
22,984.00          .00          .00     1,734.00

WHOL501  WHOLESALE TIRE & WHEEL-PLATING CONTACT: DIKO                     PHONE:
562 941-8411      EXT:      CR LMT:          .00
                                         ---------- ------------ ------------
------------ ------------ ------------ ------------
              CUSTOMER WHOL501 TOTALS:        .00    31,134.50     1,992.50
3,834.50     4,059.00       448.50    20,800.00

ZONE500  Zone Wheels                    CONTACT: Steve Wilson             PHONE:
(949) 951-2718    EXT:      CR LMT:    10,000.00
                                         ---------- ------------ ------------
------------ ------------ ------------ ------------
              CUSTOMER ZONE500 TOTALS:        .00       450.00       450.00
.00          .00          .00          .00
                                         ---------- ------------ ------------
------------ ------------ ------------ ------------
                         REPORT TOTALS:     400.03 2,531,967.17   746,936.67
1,088,085.11   522,285.19   103,283.69    71,376.51
           NUMBER OF CUSTOMERS:     61
                                         ========== ============ ============
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EXHIBIT 3

	Chemical	MIN. QTY.	MAX. QTY.	Units	Active
1	300 Brightener	55	110	Gal.	☑
2	300 Leveler	55	110	Gal.	☑
3	300 Wetting Agent	55	110	Gal.	☑
4	Alklean 77	400	600	Lbs.	☑
5	Anti-Pit Y-17	25	55	Gal.	☑
6	Declume Extra Corrector	55	110	Gal.	☑
7	M-901	25	55	Gal.	☑
8	M-902	55	110	Gal.	☑
9	M-904	25	55	Gal.	☑
10	M-906-L	55	110	Gal.	☑
11	Nickel Chloride	110	165	Gal.	☑
12	Nickel Sulfate	110	220	Gal.	☑
13	Reflecta Leveler A	55	110	Gal.	☑
14	Reflecta Regency Main.	165	220	Gal.	☑
15	Rohco Nickel Carrier	55	110	Gal.	☑
16	Sulfamate Nickel	165	220	Gal.	☑
17	Unistrip Al-A	110	220	Gal.	☑
18	Kleer Aid Defoamer T-2	5	10	Gal.	☑
19	SF-120A	55	110	Gal.	☑
20	WWA-41	100	400	Gal.	☑
21	WWT-20	100	400	Gal.	☑
22	WWW-6000	15	30	Gal.	☑
23	Carbon Mix-1	220	440	Lbs.	☑
24	Copper Metal	4400	6600	Lbs.	☑
25	Nickel Metal (Electrolytic)	3300	6600	Lbs.	☑
26	Nickel Metal (Sulfur)	2200	6600	Lbs.	☑
27	Bondal CF	110	165	Gal.	☑
28	Bondal CF Base	200	500	Lbs.	☑
29	Bondal CF Maint.	220	285	Gal.	☑
30	Bondal CF Special Add.	5	10	Gal.	☑
31	Clepo 569-NB	105	210	Gal.	☑
32	Super Cat	40	100	Gal.	☑
33	Ammonium Bi-Fluoride	800	1200	Lbs.	☑
34	Boric Acid	500	1000	Lbs.	☑
35	Chromic Acid	550	1100	Lbs.	☑
36	Copper Sulfate	500	1000	Lbs.	☑
37	Hydrogen Peroxide 35%	55	110	Gal.	☑
38	Isopropyl Alcohol	10	50	Gal.	☑
39	MC-100 Micro Etch	1000	2000	Lbs.	☑
40	Darco-B Activated Carbon	400	1000	Lbs.	☑
41	Ferrous Sulfate	500	1000	Lbs.	☑
42	Soda Ash	300	600	Lbs.	☑
43	Sulfamic Acid	100	300	Lbs.	☑
44	Chemcid 2039	800	1200	Lbs.	☑
45	Criterion Air Wetter	25	55	Gal.	☑
46	Criterion Correcting Solution Sp.	25	55	Gal.	☑
47	Criterion Maxima Premier VP	100	400	Gal.	☑
48	Criterion Leveler	110	165	Gal.	☑
49	EFN-AW	5	10	Gal.	☑
50	Criterion HP Carrier	55	110	Gal.	☑
51	Inhibitor CB	55	110	Gal.	☑
52	Intrigue Carrier	55	110	Gal.	☑
53	Intrigue Leveler	55	110	Gal.	☑
54	PN-1	5	10	Gal.	☑
55	Pyrene 1075	110	165	Gal.	☑

	Chemical		MIN. QTY.	MAX. QTY.	Units	Active
56	Pyrene 1227	☐	275	550	Gal.	☑
57	Pyrene 1620	☐	800	1200	Lbs.	☑
58	Pyrene 1134	☐	400	800	Lbs.	☑
59	SB-2	☐	25	55	Gal.	☑
60	Sulfuric Acid	☐	70	700	Gal.	☑
61	Nitric Acid	☐	110	1100	Gal.	☑
62	Sodium Hydroxide	☐	200	2000	Gal.	☑
63	Sodium Bisulfite	☐	70	700	Gal.	☑
64	Hydrochloric Acid	☐	50	500	Gal.	☑
65	Acetylene	☐				☐
66	Activated Carbon	☐				☐
67	Activator	☐				☐
68	Aluminum Ingot	☐				☐
69	Americlene 87	☐				☐
70	ARP 45 L	☐				☐
71	Arotech Cupracid	☐				☐
72	Bright Acid Copper	☐				☐
73	Buffing Compound	☐				☐
74	Chem Etch 6228	☐				☐
75	Chrome static hold and bright chrome	☐				☐
76	Argon	☐				☐
77	Nitrogen	☐				☐
78	Nitrous oxide	☐				☐
79	Oxygen	☐				☐
80	Coolant	☐				☐
81	Copper Etch Solution	☐				☐
82	Electroclean	☐				☐
83	Ferric Chloride	☐				☐
84	Nickel	☐				☐
85	Nickel Strike	☐				☐
86	Nickel Sulfamate	☐				☐
87	Oakite Liquacid	☐				☐
88	Petroleum Hydrocarbon	☐				☐
89	Rustproof 4026	☐				☐
90	SF-10	☐				☐
91	Silicon dioxide	☐				☐
92	Sodium sulfide	☐				☐
93	Steel shot	☐				☐
94	Taskem AC Make-Up (Copper Plate)	☐				☐
95	Tri-acid Etch	☐				☐
96	Waste Filter Cake	☐				☐
97	Waste Liquid Containing Nitric Acid	☐				☐
98	Waste Oil	☐				☐
99	Zincate	☐				☐
100	Zincate Strip	☐				☐

SAP DISCLOSURE LETTER

[see attached]

205/022024-0003
539015.08 a12/07/04

December 8, 2004

Dear Peter and Bob:

Herein, please find our written Disclosure Letter for Santa Ana Plating as it pertains to our upcoming merger/reorganization agreement. Several sections in the merger /reorganization agreement have overlapping content. To the extent that disclosures pertain to more than one section of the agreement, please deem the disclosures to apply to all relevant sections, even if they are not provided in response to a specific representation or warranty. As always, please let us know if you have any questions at all.

4.2 N.A.

4.3 SAP has two notes payable to the previous owner, as documented in the Asset Purchase Agreement between CNK Capital, Inc. and Santa Ana Plating, Inc./Wendy Gustin. This document has been previously provided to PCA.

4.4 As discussed, SAP financial statements for 2003 and 2004 reflect advance purchases in the amount of approximately $110,000 which were made in December 2003 (thereby lowering net income in 2003, and inflating income for 2004 figures year to date).

4.5 N.A.

4.6 N.A.

4.7 Water boiler may need to be updated to be in compliance with AQMD code. Retrofit is required by law (approximately $20,000 investment) and all facilities are supposed to be up to date by January 1, 2005, although Metal Finishers Association of Southern California said that this requirement could be negated on January 6th or 7th, when the law may be changed. We need to collectively discuss if we should retrofit or wait (hope) to see if law will be changed.

4.8 Exhibit 1 lists the Accounts Receivable of SAP as of 10/31/04. Chrome Exchange is no longer in business and will be reduced to bad debt.

4.10 N.A.

4.11a. We had one late 1099 filing notice for 2002; $330 penalty paid.

4.13 N.A.

4.14 As discussed and with access provided to all relevant documentation, SAP recently had a detailed 3 day inspection from the DTSC regarding our cyanide consent order. Multiple violations were found, and penalties are expected to be imposed. SAP also received a letter from OSHA indicating that someone filed a complaint (likely a disgruntled employee). Several possible violations were noted in the letter, and SAP responded directly indicating compliance on all listed items. Prior to receiving the complaint letter, we had already retained OSHA consulting group to advise us on safety matters, and we are currently working on various compliance items (labeling, electrical, fork lift maintenance, etc.). Bernie Moore,

industry consultant, also provided a written report, which outlined possible violations in addition to remedies we are implementing.

4.15 See response to 4.14.

4.16 N.A.

4.17 The following copies have been made available: a) Subtenant Lease with Wendy Gustin (SAP subleases 411 East Alton Avenue from Ms. Gustin), b) Sublease with Wendy Gustin (Ms. Gustin leases back part of the space at 411 East Alton Avenue), c) Lease of Halladay Street location, d) sales/commission agreement with Jake Gulden, and e) polishing agreement with New Year Metal Finishing. In addition, we have a 5% commission to an outside representative who provides web traffic sales to SAP (www.motorcycleaccessorieswiseguy.com).

4.18 N.A.

4.19 Exhibit 2 lists all Hazardous Materials used and stored on SAP premises. As outlined in the Asset Purchase Agreement between CNK Capital, Inc. and Santa Ana Plating, Inc./Wendy Gustin previously provided to PCA, SAP is expected to undergo remediation activities for known contamination. The Asset Purchase Agreement provides further information. As previously indicated in this letter, all documents pertaining to the DTSC inspection have been made available to PCA.

4.20 N.A.

4.22 N.A.

4.25 N.A.

EXHIBIT 1

RUN DATE : 11/02/04 14:25

AGE DATE : 11/02/04

ACCOUNTS RECEIVABLE AGING

Customer range: LOWEST to HIGHEST

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
1STPER 1ST PERFORMANCE			A/P:		Ph#: 718-876-5496 Terms: C.O.D.				
	28284 28284 A	34196	10/06/04	179.48	179.48	.00	.00	.00	.00
	28284 28284 B	34196	10/06/04	147.50	147.50	.00	.00	.00	.00
	28283 28283 A	34197	10/07/04	215.55	215.55	.00	.00	.00	.00
1STPER TOTAL				542.53	542.53	.00	.00	.00	.00
4ACES 4 ACES MOTORSPORT			A/P:		Ph#: 718-325-4840 Terms: C.O.D.				
	26907 26907 A	33709	08/05/04	238.50	.00	.00	238.50	.00	.00
4ACES TOTAL				238.50	.00	.00	238.50	.00	.00
A-1CYC A-1 CYCLES			A/P:		Ph#: 919.361.9604 Terms: C.O.D.				
	20142 20142 A	30521	08/31/04	294.25	.00	.00	294.25	.00	.00
A-1CYC TOTAL				294.25	.00	.00	294.25	.00	.00
A.FRIE ALFRED FRIEND			A/P:		Ph#: 714-973-4693 Terms: C.O.D.				
	41103 UNAPP. CASH		09/20/04	150.00-	.00	150.00-	.00	.00	.00
A.FRIE TOTAL				150.00-	.00	150.00-	.00	.00	.00
A.MAMA ANTHONY MAMARO			A/P:		Ph#: 714-418-8653 Terms: C.O.D.				
	41181 UNAPP. CASH		09/30/04	100.00-	.00	100.00-	.00	.00	.00
A.MAMA TOTAL				100.00-	.00	100.00-	.00	.00	.00
A.SUGA ALAN SUGANO			A/P:		Ph#: 310-486-0739 Terms: C.O.D.				
	38518 UNAPP. CASH		03/10/04	124.00-	.00	.00	.00	.00	124.00-
A.SUGA TOTAL				124.00-	.00	.00	.00	.00	124.00-
A.WASH ANDRE WASHINGTON			A/P:		Ph#: 843-833-3342 Terms: C.O.D.				
	25100 25100 B	33078	05/24/04	149.14	.00	.00	.00	.00	149.14
A.WASH TOTAL				149.14	.00	.00	.00	.00	149.14
AGGCUS AGGRESSOR CUSTOM CYCLES			A/P:		Ph#: 757-535-4900 Terms: C.O.D.				
	28065 28065 B	34145	10/15/04	416.56	416.56	.00	.00	.00	.00
	28066 28066 A	34144	10/21/04	261.54	261.54	.00	.00	.00	.00
AGGCUS TOTAL				678.10	678.10	.00	.00	.00	.00
AJ'S AJ'S BODY SHOP			A/P:		Ph#: 501-952-9938 Terms: C.O.D.				
	28433 28433 A	34254	10/20/04	783.95	783.95	.00	.00	.00	.00
	28434 28434 A	34253	10/21/04	675.87	675.87	.00	.00	.00	.00
AJ'S TOTAL				1459.82	1459.82	.00	.00	.00	.00
ALEXPO ALEXANDRIA POWERSPORT			A/P:		Ph#: 318-473-9200 Terms: C.O.D.				
	28416 28416 A	34226	10/14/04	396.53	396.53	.00	.00	.00	.00
	28582 28582 A	34294	10/26/04	396.53	396.53	.00	.00	.00	.00
ALEXPO TOTAL				793.06	793.06	.00	.00	.00	.00
ALTONJ ALTON JOHNSON			A/P:		Ph#: 501-952-9938 Terms: C.O.D.				
	28285 28285 A	34192	10/27/04	211.77	211.77	.00	.00	.00	.00

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
ALTONJ ALTON JOHNSON			A/P:		Ph#: 501-952-9938 Terms: C.O.D.				
ALTONJ TOTAL				211.77	211.77	.00	.00	.00	.00
ALVASA ALVASAM MOTO SCOOTERS			A/P:		Ph#: 787-724-3208 Terms: C.O.D.				
41039	UNAPP. CASH		09/14/04	280.00-	.00	280.00-	.00	.00	.00
41040	UNAPP. CASH		09/14/04	400.00-	.00	400.00-	.00	.00	.00
41041	UNAPP. CASH		09/14/04	220.00-	.00	220.00-	.00	.00	.00
41196	UNAPP. CASH		10/05/04	300.00-	300.00-	.00	.00	.00	.00
27938	27938 B	34119	10/15/04	2058.45	2058.45	.00	.00	.00	.00
27938	27938 C	34119	10/18/04	741.61	741.61	.00	.00	.00	.00
ALVASA TOTAL				1600.06	2500.06	900.00-	.00	.00	.00
ANAHEW ANAHEIM WHEEL CENTER			A/P:CAROL		Ph#: 714 778-5825 Terms: 1% 10 Net 30				
25464	25464 C	385752	04/12/04	292.00	.00	.00	.00	.00	292.00
25464	25464 E	385752	04/20/04	67.00	.00	.00	.00	.00	67.00
25779	25779 A	385758	04/20/04	10.00	.00	.00	.00	.00	10.00
26233	26233 A	33523	05/26/04	32.00	.00	.00	.00	.00	32.00
26674	26674 A	385774	06/11/04	134.00	.00	.00	.00	.00	134.00
24263	24263 E	285875	08/02/04	67.00	.00	.00	.00	67.00	.00
26676	26676 D	385776	08/02/04	77.00	.00	.00	.00	77.00	.00
26776	26776 E	385781	08/02/04	134.00	.00	.00	.00	134.00	.00
27046	27046 C	385790	08/02/04	335.00	.00	.00	.00	335.00	.00
27171	27171 D	385795	08/02/04	67.00	.00	.00	.00	67.00	.00
27262	27262 D	385799	08/02/04	219.00	.00	.00	.00	219.00	.00
27271	27271 C	098801	08/02/04	67.00	.00	.00	.00	67.00	.00
27344	27344 A	098803	08/02/04	67.00	.00	.00	.00	67.00	.00
27345	27345 A	385800	08/02/04	134.00	.00	.00	.00	134.00	.00
26874	26874 H	385784	08/03/04	77.00	.00	.00	.00	77.00	.00
27075	27075 D	385791	08/03/04	67.00	.00	.00	.00	67.00	.00
27107	27107 D	385793	08/03/04	146.00	.00	.00	.00	146.00	.00
27171	27171 E	385795	08/03/04	67.00	.00	.00	.00	67.00	.00
27184	27184 A	385798	08/03/04	211.00	.00	.00	.00	211.00	.00
27262	27262 E	385799	08/03/04	134.00	.00	.00	.00	134.00	.00
27271	27271 D	098801	08/03/04	149.00	.00	.00	.00	149.00	.00
27343	27343 B	098802	08/03/04	67.00	.00	.00	.00	67.00	.00
27344	27344 B	098803	08/03/04	201.00	.00	.00	.00	201.00	.00
27345	27345 B	385800	08/03/04	335.00	.00	.00	.00	335.00	.00
27469	27469 A	JAMIE 8/3/04	08/03/04	219.00	.00	.00	.00	219.00	.00
27343	27343 C	098802	08/04/04	797.00	.00	.00	.00	797.00	.00
27344	27344 C	098803	08/04/04	67.00	.00	.00	.00	67.00	.00
27345	27345 C	385800	08/04/04	335.00	.00	.00	.00	335.00	.00
27343	27343 D	098802	08/05/04	359.00	.00	.00	359.00	.00	.00
27345	27345 D	385800	08/05/04	134.00	.00	.00	134.00	.00	.00
26036	26036 G	385767	08/06/04	67.00	.00	.00	67.00	.00	.00
27126	27126 E	385794	08/06/04	67.00	.00	.00	67.00	.00	.00
27184	27184 B	385798	08/06/04	77.00	.00	.00	77.00	.00	.00
27262	27262 F	385799	08/06/04	67.00	.00	.00	67.00	.00	.00

ANAHEW ANAHEIM WHEEL CENTER A/P:CAROL Ph#: 714 778-5825 Terms: 1% 10 Net 30

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
27271	27271 E	098801	08/06/04	67.00	.00	.00	67.00	.00	.00
27344	27344 D	098803	08/06/04	134.00	.00	.00	134.00	.00	.00
27345	27345 E	385800	08/06/04	335.00	.00	.00	335.00	.00	.00
27377	27377 A	098804	08/06/04	67.00	.00	.00	67.00	.00	.00
27343	27343 E	098802	08/09/04	73.00	.00	.00	73.00	.00	.00
27344	27344 E	098803	08/09/04	67.00	.00	.00	67.00	.00	.00
27377	27377 B	098804	08/09/04	1417.00	.00	.00	1417.00	.00	.00
27404	27404 A	098805	08/09/04	402.00	.00	.00	402.00	.00	.00
20829	20829 C	385873	08/10/04	67.00	.00	.00	67.00	.00	.00
27377	27377 C	098804	08/10/04	67.00	.00	.00	67.00	.00	.00
27464	27464 A	098806	08/12/04	134.00	.00	.00	134.00	.00	.00
27464	27464 B	098806	08/13/04	615.00	.00	.00	615.00	.00	.00
27464	27464 C	098806	08/16/04	134.00	.00	.00	134.00	.00	.00
27642	27642 A	098811	08/16/04	220.00	.00	.00	220.00	.00	.00
27642	27642 B	098811	08/16/04	165.00	.00	.00	165.00	.00	.00
27214	27214 G	385796	08/17/04	67.00	.00	.00	67.00	.00	.00
27343	27343 F	098802	08/17/04	150.00	.00	.00	150.00	.00	.00
27404	27404 B	098805	08/17/04	134.00	.00	.00	134.00	.00	.00
27463	27463 A	098807	08/17/04	67.00	.00	.00	67.00	.00	.00
27464	27464 D	098806	08/17/04	505.00	.00	.00	505.00	.00	.00
27343	27343 G	098802	08/18/04	83.00	.00	.00	83.00	.00	.00
27404	27404 C	098805	08/18/04	67.00	.00	.00	67.00	.00	.00
27464	27464 E	098806	08/18/04	150.00	.00	.00	150.00	.00	.00
27589	27589 A	098809	08/18/04	77.00	.00	.00	77.00	.00	.00
27126	27126 F	385794	08/19/04	67.00	.00	.00	67.00	.00	.00
27377	27377 D	098804	08/19/04	67.00	.00	.00	67.00	.00	.00
27404	27404 D	098805	08/19/04	134.00	.00	.00	134.00	.00	.00
27463	27463 B	098807	08/19/04	134.00	.00	.00	134.00	.00	.00
27464	27464 F	098806	08/19/04	280.00	.00	.00	280.00	.00	.00
27642	27642 C	098811	08/19/04	110.00	.00	.00	110.00	.00	.00
27343	27343 H	098802	08/20/04	77.00	.00	.00	77.00	.00	.00
27345	27345 F	385800	08/20/04	67.00	.00	.00	67.00	.00	.00
27464	27464 G	098806	08/20/04	67.00	.00	.00	67.00	.00	.00
27589	27589 B	098809	08/20/04	603.00	.00	.00	603.00	.00	.00
27464	27464 H	098806	08/23/04	67.00	.00	.00	67.00	.00	.00
27589	27589 C	098809	08/23/04	493.00	.00	.00	493.00	.00	.00
27642	27642 D	098811	08/23/04	487.00	.00	.00	487.00	.00	.00
27404	27404 E	098805	08/24/04	67.00	.00	.00	67.00	.00	.00
27463	27463 C	098807	08/24/04	67.00	.00	.00	67.00	.00	.00
27464	27464 I	098806	08/24/04	140.00	.00	.00	140.00	.00	.00
27589	27589 D	098809	08/24/04	627.00	.00	.00	627.00	.00	.00
27642	27642 E	098811	08/24/04	201.00	.00	.00	201.00	.00	.00
27589	27589 E	098809	08/25/04	469.00	.00	.00	469.00	.00	.00
27642	27642 F	098811	08/25/04	420.00	.00	.00	420.00	.00	.00
27589	27589 F	098809	08/26/04	201.00	.00	.00	201.00	.00	.00
27642	27642 G	098811	08/26/04	144.00	.00	.00	144.00	.00	.00

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
ANAHEW ANAHEIM WHEEL CENTER			A/P:CAROL		Ph#: 714 778-5825 Terms: 1% 10 Net 30				
27642	27642 H	098811	08/27/04	140.00	.00	.00	140.00	.00	.00
27701	27701 A	098812	08/27/04	469.00	.00	.00	469.00	.00	.00
27700	27700 A	098813	08/30/04	213.00	.00	.00	213.00	.00	.00
27701	27701 B	098812	08/30/04	274.00	.00	.00	274.00	.00	.00
27700	27700 B	098813	08/31/04	146.00	.00	.00	146.00	.00	.00
27701	27701 C	098812	08/31/04	357.00	.00	.00	357.00	.00	.00
27757	27757 A	098814	08/31/04	359.00	.00	.00	359.00	.00	.00
27589	27589 G	098809	09/01/04	67.00	.00	.00	67.00	.00	.00
27642	27642 I	098811	09/01/04	55.00	.00	.00	55.00	.00	.00
27700	27700 C	098813	09/01/04	436.00	.00	.00	436.00	.00	.00
27701	27701 D	098812	09/01/04	432.00	.00	.00	432.00	.00	.00
27817	27817 A	098816	09/02/04	402.00	.00	.00	402.00	.00	.00
27700	27700 D	098813	09/03/04	77.00	.00	.00	77.00	.00	.00
27757	27757 B	098814	09/03/04	469.00	.00	.00	469.00	.00	.00
27701	27701 E	098812	09/08/04	213.00	.00	213.00	.00	.00	.00
28005	28005 A	098819	09/09/04	828.00	.00	828.00	.00	.00	.00
28006	28006 A	098820	09/09/04	280.00	.00	280.00	.00	.00	.00
28005	28005 B	098819	09/10/04	280.00	.00	280.00	.00	.00	.00
28006	28006 B	098820	09/10/04	67.00	.00	67.00	.00	.00	.00
27589	27589 H	098809	09/13/04	67.00	.00	67.00	.00	.00	.00
27986	27986 A	098821	09/13/04	1226.00	.00	1226.00	.00	.00	.00
28005	28005 C	098819	09/13/04	146.00	.00	146.00	.00	.00	.00
28006	28006 C	098820	09/13/04	140.00	.00	140.00	.00	.00	.00
27986	27986 B	098821	09/14/04	157.00	.00	157.00	.00	.00	.00
28006	28006 D	098820	09/14/04	67.00	.00	67.00	.00	.00	.00
25936	25936 E	385761	09/15/04	73.00	.00	73.00	.00	.00	.00
27986	27986 C	098821	09/15/04	207.00	.00	207.00	.00	.00	.00
28006	28006 E	098820	09/15/04	140.00	.00	140.00	.00	.00	.00
27700	27700 E	098813	09/16/04	83.00	.00	83.00	.00	.00	.00
27701	27701 F	098812	09/16/04	65.00	.00	65.00	.00	.00	.00
27700	27700 F	098813	09/22/04	73.00	.00	73.00	.00	.00	.00
27987	27987 A	098822	09/22/04	816.00	.00	816.00	.00	.00	.00
28005	28005 D	098819	09/22/04	67.00	.00	67.00	.00	.00	.00
28006	28006 F	098820	09/22/04	134.00	.00	134.00	.00	.00	.00
28010	28010 A	098823	09/22/04	201.00	.00	201.00	.00	.00	.00
28021	28021 A	098824	09/22/04	73.00	.00	73.00	.00	.00	.00
27987	27987 B	098822	09/23/04	201.00	.00	201.00	.00	.00	.00
28021	28021 B	098824	09/23/04	146.00	.00	146.00	.00	.00	.00
28178	28178 A	098827	09/23/04	67.00	.00	67.00	.00	.00	.00
28010	28010 B	098823	09/24/04	67.00	.00	67.00	.00	.00	.00
28021	28021 C	098824	09/24/04	73.00	.00	73.00	.00	.00	.00
28178	28178 B	098827	09/24/04	504.00	.00	504.00	.00	.00	.00
28091	28091 A	098825	09/27/04	402.00	.00	402.00	.00	.00	.00
28178	28178 C	098827	09/27/04	2030.00	.00	2030.00	.00	.00	.00
28178	28178 D	098827	09/29/04	335.00	.00	335.00	.00	.00	.00
28178	28178 E	098827	09/29/04	67.00	.00	67.00	.00	.00	.00

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
ANAHEW ANAHEIM WHEEL CENTER			A/P:CAROL		Ph#: 714 778-5825 Terms: 1% 10 Net 30				
28091	28091 B	098825	09/30/04	67.00	.00	67.00	.00	.00	.00
28178	28178 F	098827	09/30/04	402.00	.00	402.00	.00	.00	.00
28211	28211 A	098829	09/30/04	737.00	.00	737.00	.00	.00	.00
28272	28272 A	385794-B	09/30/04	67.00	.00	67.00	.00	.00	.00
28178	28178 G	098827	10/01/04	201.00	.00	201.00	.00	.00	.00
28312	28312 A	098831	10/06/04	134.00	134.00	.00	.00	.00	.00
22803	22803 C	285818	10/07/04	77.00	77.00	.00	.00	.00	.00
28309	28309 A	098830	10/07/04	134.00	134.00	.00	.00	.00	.00
28309	28309 B	098830	10/07/04	67.00	67.00	.00	.00	.00	.00
28312	28312 B	098831	10/07/04	134.00	134.00	.00	.00	.00	.00
28312	28312 C	098831	10/07/04	67.00	67.00	.00	.00	.00	.00
28211	28211 B	098829	10/08/04	67.00	67.00	.00	.00	.00	.00
28309	28309 C	098830	10/08/04	219.00	219.00	.00	.00	.00	.00
28312	28312 D	098831	10/08/04	134.00	134.00	.00	.00	.00	.00
28178	28178 H	098827	10/11/04	134.00	134.00	.00	.00	.00	.00
28309	28309 D	098830	10/11/04	140.00	140.00	.00	.00	.00	.00
27884	27884 A	098818	10/13/04	83.00	83.00	.00	.00	.00	.00
28005	28005 E	098819	10/13/04	67.00	67.00	.00	.00	.00	.00
28091	28091 C	098825	10/13/04	67.00	67.00	.00	.00	.00	.00
28309	28309 E	098830	10/13/04	161.00	161.00	.00	.00	.00	.00
28312	28312 E	098831	10/15/04	67.00	67.00	.00	.00	.00	.00
28452	28452 A	098832	10/19/04	280.00	280.00	.00	.00	.00	.00
28453	28453 A	098834	10/19/04	609.00	609.00	.00	.00	.00	.00
28451	28451 A	098835	10/20/04	268.00	268.00	.00	.00	.00	.00
28452	28452 B	098832	10/20/04	414.00	414.00	.00	.00	.00	.00
28453	28453 B	098834	10/20/04	201.00	201.00	.00	.00	.00	.00
28453	28453 C	098834	10/21/04	134.00	134.00	.00	.00	.00	.00
28504	28504 A	098837	10/21/04	134.00	134.00	.00	.00	.00	.00
28507	28507 A	098836	10/21/04	268.00	268.00	.00	.00	.00	.00
ANAHEW TOTAL				34323.00	4060.00	10769.00	14920.00	4039.00	535.00
ANDY'S ANDY'S PERFORMANCE SERVICE			A/P:		Ph#: 808-843-0484 Terms: C.O.D.				
35583	UNAPP. CASH		05/22/03	57.05-	.00	.00	.00	.00	57.05-
ANDY'S TOTAL				57.05-	.00	.00	.00	.00	57.05-
ANILLO ANILLO INDUSTRIES, INC.			A/P:NANCY		Ph#: 714 637-7000 Terms: 1% 10 Net 30				
26510	26510 A	R3255	09/08/04	1203.75	.00	1203.75	.00	.00	.00
ANILLO TOTAL				1203.75	.00	1203.75	.00	.00	.00
ANTIQS ANTIQUE SLOT MACHINE			A/P:		Ph#: 760 342-1891 Terms: 1% 10 Net 30				
27537	27537 A	34966	10/26/04	1005.80	1005.80	.00	.00	.00	.00
ANTIQS TOTAL				1005.80	1005.80	.00	.00	.00	.00
ASUSPE AMERICAN SUSPENSION			A/P:CRAIG BELL (OPER DIR)		Ph#: 714 799-3619 Terms: C.O.D.				
26803	26803 E	1004	09/16/04	5.75	.00	5.75	.00	.00	.00
26884	26884 C	1034	09/16/04	28.00	.00	28.00	.00	.00	.00

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ASUSPE AMERICAN SUSPENSION			A/P:CRAIG BELL (OPER DIR)		Ph#: 714 799-3619 Terms: C.O.D.				
26885	26885 F	1035	09/16/04	10.60	.00	10.60	.00	.00	.00
26886	26886 E	1037	09/16/04	105.00	.00	105.00	.00	.00	.00
27098	27098 C	1073	09/16/04	175.50	.00	175.50	.00	.00	.00
28051	28051 A	1200	09/16/04	125.00	.00	125.00	.00	.00	.00
28052	28052 A	1199	09/16/04	270.00	.00	270.00	.00	.00	.00
28053	28053 A	1197	09/16/04	632.00	.00	632.00	.00	.00	.00
28054	28054 A	1198	09/16/04	1007.00	.00	1007.00	.00	.00	.00
26881	26881 D	1036	10/22/04	2.25	2.25	.00	.00	.00	.00
26886	26886 F	1037	10/22/04	10.50	10.50	.00	.00	.00	.00
27098	27098 D	1073	10/22/04	13.50	13.50	.00	.00	.00	.00
27099	27099 D	1072	10/22/04	25.00	25.00	.00	.00	.00	.00
27205	27205 A	1080	10/22/04	67.50	67.50	.00	.00	.00	.00
28050	28050 A	1196	10/22/04	367.50	367.50	.00	.00	.00	.00
28051	28051 C	1200	10/22/04	162.50	162.50	.00	.00	.00	.00
28052	28052 B	1199	10/22/04	94.50	94.50	.00	.00	.00	.00
28053	28053 B	1197	10/22/04	8.00	8.00	.00	.00	.00	.00
28054	28054 B	1198	10/22/04	29.15	29.15	.00	.00	.00	.00
ASUSPE TOTAL				3139.25	780.40	2358.85	.00	.00	.00
AUTOTR AUTO TRENZ			A/P:		Ph#: 843-215-4052 Terms: C.O.D.				
36970	UNAPP. CASH		09/22/03	26.38-	.00	.00	.00	.00	26.38-
AUTOTR TOTAL				26.38-	.00	.00	.00	.00	26.38-
AVENUE AVENUE TIRE & SERVICE			A/P:		Ph#: NONE	Terms: C.O.D.			
27607	27607 A	34059	10/22/04	178.30	178.30	.00	.00	.00	.00
AVENUE TOTAL				178.30	178.30	.00	.00	.00	.00
B.COMS BOB COMSTOCK			A/P:		Ph#: 949-280-5860 Terms: C.O.D.				
41238	UNAPP. CASH		10/07/04	455.82-	455.82-	.00	.00	.00	.00
B.COMS TOTAL				455.82-	455.82-	.00	.00	.00	.00
B.CONK BILL CONKLIN			A/P:		Ph#: 949-368-6626 Terms: C.O.D.				
40721	UNAPP. CASH		08/10/04	41.46-	.00	.00	41.46-	.00	.00
B.CONK TOTAL				41.46-	.00	.00	41.46-	.00	.00
B.HINK BERT HINKLE			A/P:		Ph#: 562-697-5963 Terms: C.O.D.				
40146	UNAPP. CASH		06/14/04	107.00-	.00	.00	.00	.00	107.00-
26751	26751 A	34892	10/12/04	107.00	107.00	.00	.00	.00	.00
B.HINK TOTAL				.00	107.00	.00	.00	.00	107.00-
B.HOLD BILL HOLDER			A/P:		Ph#: 949 642-9634 Terms: C.O.D.				
20340	20340 A	29330	08/31/04	82.00	.00	.00	82.00	.00	.00
B.HOLD TOTAL				82.00	.00	.00	82.00	.00	.00
B.KAPL BRAD KAPLAN			A/P:		Ph#: 714-310-3564 Terms: C.O.D.				
41409	UNAPP. CASH		10/28/04	370.00-	370.00-	.00	.00	.00	.00

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B.KAPL BRAD KAPLAN			A/P:		Ph#: 714-310-3564 Terms: C.O.D.				
B.KAPL TOTAL				370.00-	370.00-	.00	.00	.00	.00
B.KUCH BRONEK KUCHOZYNSKI			A/P:		Ph#: 949-653-7441 Terms: C.O.D.				
	40896	UNAPP. CASH	08/26/04	50.00-	.00	.00	50.00-	.00	.00
B.KUCH TOTAL				50.00-	.00	.00	50.00-	.00	.00
B.MCCO BRYAN MCCORD			A/P:		Ph#: 949-283-1524 Terms: C.O.D.				
	40894	UNAPP. CASH	08/26/04	197.95-	.00	.00	197.95-	.00	.00
	27870	27870 A 33935	10/08/04	197.95	197.95	.00	.00	.00	.00
B.MCCO TOTAL				.00	197.95	.00	197.95-	.00	.00
B.MITH BLAIR MITCHELL			A/P:		Ph#: 951-696-5711 Terms: C.O.D.				
	41240	UNAPP. CASH	10/07/04	642.00-	642.00-	.00	.00	.00	.00
B.MITH TOTAL				642.00-	642.00-	.00	.00	.00	.00
B.SPEA BRIAN SPEAR			A/P:		Ph#: 252-229-2290 Terms: C.O.D.				
	28594	28594 A 34301	10/26/04	564.00	564.00	.00	.00	.00	.00
B.SPEA TOTAL				564.00	564.00	.00	.00	.00	.00
B.VAUG BRENT VAUGHAN			A/P:		Ph#: 434 774-4747 Terms: C.O.D.				
	27953	27953 A 34131	10/15/04	1287.85	1287.85	.00	.00	.00	.00
B.VAUG TOTAL				1287.85	1287.85	.00	.00	.00	.00
BAKERD BAKER DRIVETRAIN			A/P:		Ph#:	Terms: COMP CHK OK			
	27901	27901 A 08200407	10/20/04	242.82	242.82	.00	.00	.00	.00
BAKERD TOTAL				242.82	242.82	.00	.00	.00	.00
BIKESR BIKES R US			A/P:		Ph#: 912 332-3128 Terms: C.O.D.				
	24110	24110 A 32714	03/03/04	452.98	.00	.00	.00	.00	452.98
	38741	UNAPP. CASH	03/23/04	59.33-	.00	.00	.00	.00	59.33-
	38742	UNAPP. CASH	03/23/04	197.47-	.00	.00	.00	.00	197.47-
BIKESR TOTAL				196.18	.00	.00	.00	.00	196.18
BIRDNE BIRD NEST			A/P:		Ph#: 503-231-6669 Terms: C.O.D.				
	27997	27997 A 214243	10/19/04	642.00	642.00	.00	.00	.00	.00
	28008	28008 A 214243	10/19/04	490.48	490.48	.00	.00	.00	.00
BIRDNE TOTAL				1132.48	1132.48	.00	.00	.00	.00
BLAOUT BLACK OUT WINDOW TINTING			A/P:		Ph#: 978 784-3643 Terms: C.O.D.				
	27320	27320 A 33814	10/19/04	148.36	148.36	.00	.00	.00	.00
	28063	28063 A 34147	10/19/04	145.37	145.37	.00	.00	.00	.00
	28678	28678 A 34325	10/27/04	400.08	400.08	.00	.00	.00	.00
BLAOUT TOTAL				693.81	693.81	.00	.00	.00	.00
BRIANC BRIAN CHUCHUA'S JEEP, INC.			A/P:		Ph#: 760-213-5337 Terms: C.O.D.				
	41100	UNAPP. CASH	09/20/04	43.87-	.00	43.87-	.00	.00	.00

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BRIANC BRIAN CHUCHUA'S JEEP, INC.			A/P:		Ph#: 760-213-5337 Terms: C.O.D.				
BRIANC TOTAL				43.87-	.00	43.87-	.00	.00	.00
BUD'S BUD'S POLISHING & METAL FINISHING			A/P:		Ph#: 714 632-0121 Terms: COMPANY CKOK				
	36890	UNAPP. CASH	09/11/03	25.00-	.00	.00	.00	.00	25.00-
BUD'S TOTAL				25.00-	.00	.00	.00	.00	25.00-
BUENAP BUENA PARK CHROME			A/P:		Ph#: 714-670-7803 Terms: C.O.D.				
	37128	UNAPP. CASH	10/03/03	155.15-	.00	.00	.00	.00	155.15-
BUENAP TOTAL				155.15-	.00	.00	.00	.00	155.15-
BWMOTO BW MOTORSPORTS LTD.			A/P:		Ph#: 618 622-0524 Terms: C.O.D.				
	27979	27979 A 34133	10/26/04	727.73	727.73	.00	.00	.00	.00
BWMOTO TOTAL				727.73	727.73	.00	.00	.00	.00
C.HOUD CHRIS HOUDRE			A/P:		Ph#: 714-493-8406 Terms: C.O.D.				
	34902	UNAPP. CASH	04/04/03	40.00-	.00	.00	.00	.00	40.00-
C.HOUD TOTAL				40.00-	.00	.00	.00	.00	40.00-
C.LESH CASEY LESHER			A/P:		Ph#: 949-702-7211 Terms: C.O.D.				
	41419	UNAPP. CASH	10/28/04	120.00-	120.00-	.00	.00	.00	.00
C.LESH TOTAL				120.00-	120.00-	.00	.00	.00	.00
C.LEWA CRAIG LEWANDOWSKI			A/P:		Ph#: Terms: C.O.D.				
	27512	27512 A 35044	08/23/04	107.00	.00	.00	107.00	.00	.00
C.LEWA TOTAL				107.00	.00	.00	107.00	.00	.00
C.MENE CHRISTINA MENESES			A/P:		Ph#: 714-206-2736 Terms: C.O.D.				
	40718	UNAPP. CASH	08/10/04	26.75-	.00	.00	26.75-	.00	.00
C.MENE TOTAL				26.75-	.00	.00	26.75-	.00	.00
C.PRIE CEDRIC PRIEST			A/P:		Ph#: 843 520-0924 Terms: C.O.D.				
	24521	24521 A 32866	03/08/04	.06	.00	.00	.00	.00	.06
	24521	24521 B 32866	03/22/04	462.85	.00	.00	.00	.00	462.85
	24522	24522 A 32867-DS	03/29/04	584.43	.00	.00	.00	.00	584.43
C.PRIE TOTAL				1047.34	.00	.00	.00	.00	1047.34
C.TIBB CHANTELL TIBBETS			A/P:		Ph#: 714-782-7917 Terms: C.O.D.				
	41140	UNAPP. CASH	09/30/04	85.00-	.00	85.00-	.00	.00	.00
C.TIBB TOTAL				85.00-	.00	85.00-	.00	.00	.00
CACUPR CAROLINA CUSTOM PRODUCTS			A/P:BOBBIE		Ph#: 704 592-2355 Terms: C.O.D.				
	27592	27592 A 280	09/02/04	5.05	.00	.00	5.05	.00	.00
	28397	28397 A 236	10/27/04	1228.36	1228.36	.00	.00	.00	.00
	28532	28532 A 242	10/27/04	2450.30	2450.30	.00	.00	.00	.00
CACUPR TOTAL				3683.71	3678.66	.00	5.05	.00	.00

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
CARLIN CARLINI DESIGN			A/P:		Ph#: 714-432-9000 Terms: C.O.D.				
27664	27664 A	33921	08/26/04	107.00	.00	.00	107.00	.00	.00
CARLIN TOTAL				107.00	.00	.00	107.00	.00	.00
CARRIA CARRIAGE WORKS, INC.			A/P:JOLIE		Ph#: 816 966-1405 Terms: Net 30				
28492	28492 A	10476	10/18/04	234.64	234.64	.00	.00	.00	.00
28492	28492 B	10476	10/18/04	100.00	100.00	.00	.00	.00	.00
CARRIA TOTAL				334.64	334.64	.00	.00	.00	.00
CCOMPO CLASSIC COMPONENTS, INC.			A/P:		Ph#: 714-619-5690 Terms: NET 7				
24757	24757 B	666-15	08/09/04	25.00	.00	.00	25.00	.00	.00
27684	27684 A	STRIPPING CHARGE	08/16/04	2806.00	.00	.00	2806.00	.00	.00
27905	27905 A	282-7	09/09/04	125.00	.00	125.00	.00	.00	.00
27799	27799 A	081904	09/27/04	145.00	.00	145.00	.00	.00	.00
28045	28045 A	291-16	09/29/04	70.00	.00	70.00	.00	.00	.00
24662	24662 B	654-12	10/04/04	60.00	60.00	.00	.00	.00	.00
25756	25756 A	557-22	10/04/04	70.00	70.00	.00	.00	.00	.00
27643	27643 A	249-10	10/04/04	158.00	158.00	.00	.00	.00	.00
27801	27801 B	082004	10/04/04	145.00	145.00	.00	.00	.00	.00
27802	27802 A	082004	10/04/04	200.00	200.00	.00	.00	.00	.00
28257	28257 A	297-2	10/04/04	45.00	45.00	.00	.00	.00	.00
CCOMPO TOTAL				3849.00	678.00	340.00	2831.00	.00	.00
CCYCLE CUSTOM CYCLES			A/P:		Ph#: 540.364.4312 Terms: C.O.D.				
27858	27858 A	418255	10/15/04	228.82	228.82	.00	.00	.00	.00
CCYCLE TOTAL				228.82	228.82	.00	.00	.00	.00
CFR CFR, INC.			A/P:		Ph#: 714-926-8959 Terms: COMPANY CKOK				
28217	28217 B	34194	10/12/04	100.00	100.00	.00	.00	.00	.00
28217	28217 C	34194	10/12/04	75.00	75.00	.00	.00	.00	.00
28217	28217 D	34194	10/27/04	200.00	200.00	.00	.00	.00	.00
28333	28333 A	33987	10/27/04	400.00	400.00	.00	.00	.00	.00
CFR TOTAL				775.00	775.00	.00	.00	.00	.00
CHARFI CHARTER FINANCIAL			A/P:		Ph#: 949.722.0737 Terms: C.O.D.				
16308	16308 A	29203	08/31/04	107.00	.00	.00	107.00	.00	.00
CHARFI TOTAL				107.00	.00	.00	107.00	.00	.00
CHITOW CHI-TOWN HARLEY DAVIDSON			A/P:		Ph#: 708-623-6000 Terms: C.O.D.				
CRDT/M.	25801 a	33427/271149	06/23/04	58.85-	.00	.00	.00	.00	58.85-
CRDT/M.	25801 b	33427/271149	07/08/04	58.85-	.00	.00	.00	58.85-	.00
CHITOW TOTAL				117.70-	.00	.00	.00	58.85-	58.85-
CHOPPE CHOPPER CITY			A/P:$50 EA NO S.C. OUTERS		Ph#: 763 572-2100 Terms: C.O.D.				
38825	UNAPP. CASH		03/30/04	40.00-	.00	.00	.00	.00	40.00-
CHOPPE TOTAL				40.00-	.00	.00	.00	.00	40.00-

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
CHROEX CHROME EXCHANGE			A/P:		Ph#: 425 861-5620 Terms: COD SEE TONY				
22707	22707 G	8031	01/09/04	39.24	.00	.00	.00	.00	39.24
22950	22950 B	8042	01/09/04	260.00	.00	.00	.00	.00	260.00
22951	22951 D	8039	01/09/04	260.00	.00	.00	.00	.00	260.00
23426	23426 B	8061	01/27/04	275.00	.00	.00	.00	.00	275.00
23725	23725 B	8068	01/27/04	540.00	.00	.00	.00	.00	540.00
23648	23648 A	8074	01/29/04	1105.00	.00	.00	.00	.00	1105.00
23648	23648 B	8074	02/02/04	260.00	.00	.00	.00	.00	260.00
23884	23884 A	8087	02/06/04	845.00	.00	.00	.00	.00	845.00
23648	23648 C	8074	02/17/04	195.00	.00	.00	.00	.00	195.00
23884	23884 B	8087	02/17/04	685.00	.00	.00	.00	.00	685.00
24165	24165 A	8093	02/17/04	1685.00	.00	.00	.00	.00	1685.00
23648	23648 D	8074	02/20/04	380.00	.00	.00	.00	.00	380.00
24165	24165 B	8093	02/20/04	1300.00	.00	.00	.00	.00	1300.00
23884	23884 C	8087	02/25/04	260.00	.00	.00	.00	.00	260.00
24165	24165 C	8093	02/25/04	845.00	.00	.00	.00	.00	845.00
24165	24165 D	8093	02/26/04	151.61	.00	.00	.00	.00	151.61
23119	23119 F	8050	03/05/04	440.00	.00	.00	.00	.00	440.00
24413	24413 A	8108	03/05/04	2050.00	.00	.00	.00	.00	2050.00
24553	24553 A	8114	03/17/04	780.00	.00	.00	.00	.00	780.00
24830	24830 A	8131	03/17/04	260.00	.00	.00	.00	.00	260.00
24952	24952 A	8142	03/17/04	260.00	.00	.00	.00	.00	260.00
24413	24413 B	8108	03/29/04	480.00	.00	.00	.00	.00	480.00
24553	24553 B	8114	03/29/04	530.00	.00	.00	.00	.00	530.00
24830	24830 B	8131	03/29/04	780.00	.00	.00	.00	.00	780.00
24952	24952 B	8142	03/29/04	1040.00	.00	.00	.00	.00	1040.00
24414	24414 A	8107	03/31/04	503.32	.00	.00	.00	.00	503.32
24553	24553 C	8114	04/16/04	260.00	.00	.00	.00	.00	260.00
25390	25390 B	8165	04/16/04	310.00	.00	.00	.00	.00	310.00
25391	25391 A	8177	04/27/04	585.00	.00	.00	.00	.00	585.00
24951	24951 A	8141	05/06/04	175.00	.00	.00	.00	.00	175.00
24830	24830 C	8131	05/10/04	260.00	.00	.00	.00	.00	260.00
25391	25391 B	8177	05/10/04	520.00	.00	.00	.00	.00	520.00
26892	26892 A	BOUNCED CHECKS	06/24/04	75.00	.00	.00	.00	.00	75.00
CHROEX TOTAL				18394.17	.00	.00	.00	.00	18394.17
CHROMF CHROME FACTORY			A/P:		Ph#: 337-477-2882 Terms: C.O.D.				
25217	25217 A	33186	05/10/04	289.92	.00	.00	.00	.00	289.92
CHROMF TOTAL				289.92	.00	.00	.00	.00	289.92
CHROMS CHROME SERVICES			A/P:		Ph#: 949 254-4455 Terms: C.O.D.				
15861	15861 A	31633	03/07/03	1.80	.00	.00	.00	.00	1.80
18557	18557 A	29513	04/15/03	20.60	.00	.00	.00	.00	20.60
15207	15207 B	31495	04/24/03	56.65	.00	.00	.00	.00	56.65
15348	15348 A	31506	05/01/03	927.00	.00	.00	.00	.00	927.00
CHROMS TOTAL				1006.05	.00	.00	.00	.00	1006.05

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
CHROUT CHROMED OUT			A/P:		Ph#: 856 435-3826 Terms: CREDIT CARD				
	26419 26419 A	33584	07/20/04	282.32	.00	.00	.00	282.32	.00
CHROUT TOTAL				282.32	.00	.00	.00	282.32	.00
CHRSOL CHROME SOLUTIONS, INC.			A/P:DERRICK 585-820-7022 CE Ph#: 585-266-0230 Terms: C.O.D.						
	39997 UNAPP. CASH		06/07/04	45.45-	.00	.00	.00	.00	45.45-
	40757 UNAPP. CASH		08/17/04	6.00-	.00	.00	6.00-	.00	.00
	27778 27778 C	34089	10/06/04	510.99	510.99	.00	.00	.00	.00
CHRSOL TOTAL				459.54	510.99	.00	6.00-	.00	45.45-
CIMAGE CYCLE IMAGE			A/P:		Ph#: 858-414-2488 Terms: C.O.D.				
	24853 24853 A	32980	04/02/04	74.09	.00	.00	.00	.00	74.09
	24927 24927 B	32998	05/11/04	145.00	.00	.00	.00	.00	145.00
CIMAGE TOTAL				219.09	.00	.00	.00	.00	219.09
CITYNP CITY OF NEWPORT BEACH			A/P:		Ph#: 949-694-3081 Terms: C.O.D.				
	28073 28073 B	34018	10/12/04	286.76	286.76	.00	.00	.00	.00
	41275 UNAPP. CASH		10/12/04	286.76-	286.76-	.00	.00	.00	.00
CITYNP TOTAL				.00	.00	.00	.00	.00	.00
CLUCAS CARL LUCAS			A/P:		Ph#: 252.363.3285 Terms: C.O.D.				
	CRDT/M. 26601 b	33640	09/07/04	24.68-	.00	24.68-	.00	.00	.00
CLUCAS TOTAL				24.68-	.00	24.68-	.00	.00	.00
COLORA COLORADO MOTORCYCLE COMPANY			A/P:		Ph#: 303-758-8229 Terms: C.O.D.				
	24190 24190 C	32591	03/30/04	240.75	.00	.00	.00	.00	240.75
COLORA TOTAL				240.75	.00	.00	.00	.00	240.75
CONCOM CONTROL COMPONENETS, INC.			A/P:		Ph#: 949 858-1877 Terms: 1% 10 Net 30				
	27896 27896 A	34105	10/26/04	647.16	647.16	.00	.00	.00	.00
CONCOM TOTAL				647.16	647.16	.00	.00	.00	.00
CONINT CONCIERGE INTERIORS			A/P:		Ph#: 702-388-4100 Terms: C.O.D.				
	41374 UNAPP. CASH		10/21/04	250.00-	250.00-	.00	.00	.00	.00
CONINT TOTAL				250.00-	250.00-	.00	.00	.00	.00
CUSTSB CUSTOM SPORTBIKE CONCEPTS			A/P:		Ph#: 888 924-7663 Terms: COMPANY CKOK				
	41065 UNAPP. CASH		09/20/04	73.00-	.00	73.00-	.00	.00	.00
CUSTSB TOTAL				73.00-	.00	73.00-	.00	.00	.00
D&L D & L CUSTOM METAL FINISHING			A/P:LINDA GRAHAM		Ph#: 909-359-0427 Terms: 1% 10 Net 30				
	27785 27785 A	34980	10/21/04	206.00	206.00	.00	.00	.00	.00
	28032 28032 A	33951	10/21/04	297.57	297.57	.00	.00	.00	.00
	28055 28055 A	33958	10/21/04	526.43	526.43	.00	.00	.00	.00
	28156 28156 A	33964	10/21/04	61.80	61.80	.00	.00	.00	.00
	28158 28158 A	33963	10/21/04	148.32	148.32	.00	.00	.00	.00
	28159 28159 A	33962	10/21/04	368.53	368.53	.00	.00	.00	.00

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
D&L	D & L CUSTOM METAL FINISHING		A/P:LINDA GRAHAM		Ph#: 909-359-0427 Terms: 1% 10 Net 30				
	28201 28201 A	33975	10/21/04	135.45	135.45	.00	.00	.00	.00
	28202 28202 A	33974	10/21/04	14.42	14.42	.00	.00	.00	.00
	28216 28216 A	34174	10/21/04	7.21	7.21	.00	.00	.00	.00
	28255 28255 A	33964	10/21/04	7.21	7.21	.00	.00	.00	.00
	28289 28289 A	33982	10/21/04	45.84	45.84	.00	.00	.00	.00
	28290 28290 A	33981	10/21/04	103.00	103.00	.00	.00	.00	.00
D&L	TOTAL			1921.78	1921.78	.00	.00	.00	.00
D&MCUS	D&M CUSTOM CYCLE		A/P:		Ph#: 507.359.1971 Terms: NET 15				
	26756A 26756AI	10300	10/19/04	20.00	20.00	.00	.00	.00	.00
	27931 27931 K	10372	10/19/04	20.00	20.00	.00	.00	.00	.00
	28392 28392 C	10397	10/19/04	500.00	500.00	.00	.00	.00	.00
	28392 28392 D	10397	10/19/04	440.00	440.00	.00	.00	.00	.00
	26839 26839 F	10302	10/26/04	20.00	20.00	.00	.00	.00	.00
D&MCUS	TOTAL			1000.00	1000.00	.00	.00	.00	.00
D.ALFO	DAVID ALFONSO		A/P:		Ph#: 949-939-7745 Terms: C.O.D.				
	38182 UNAPP. CASH		02/04/04	33.00-	.00	.00	.00	.00	33.00-
D.ALFO	TOTAL			33.00-	.00	.00	.00	.00	33.00-
D.BACK	DON BACKMAN		A/P:		Ph#: 714-964-9724 Terms: C.O.D.				
	40897 UNAPP. CASH		08/26/04	550.00-	.00	.00	550.00-	.00	.00
D.BACK	TOTAL			550.00-	.00	.00	550.00-	.00	.00
D.GEE	DAVE GEE		A/P:		Ph#: 714.745.1370 Terms: C.O.D.				
	34118 UNAPP. CASH		02/04/03	100.00-	.00	.00	.00	.00	100.00-
D.GEE	TOTAL			100.00-	.00	.00	.00	.00	100.00-
D.GRUN	DENNY GRUNDY		A/P:		Ph#: 949-459-2350 Terms: C.O.D.				
	40891 UNAPP. CASH		08/26/04	180.00-	.00	.00	180.00-	.00	.00
D.GRUN	TOTAL			180.00-	.00	.00	180.00-	.00	.00
D.GUZM	DAVID GUZMAN		A/P:		Ph#: 305-408-5900 Terms: C.O.D.				
	28132 28132 A	34163	10/29/04	271.51	271.51	.00	.00	.00	.00
D.GUZM	TOTAL			271.51	271.51	.00	.00	.00	.00
D.HOFF	DEBBIE HOFFMAN		A/P:		Ph#: 949 395-1482 Terms: C.O.D.				
	41231 UNAPP. CASH		10/07/04	107.00-	107.00-	.00	.00	.00	.00
D.HOFF	TOTAL			107.00-	107.00-	.00	.00	.00	.00
D.LAWR	DENNIS LAWRENCE		A/P:		Ph#: 703-499-3525 Terms: C.O.D.				
	24935 24935 A	33004	04/12/04	470.80	.00	.00	.00	.00	470.80
D.LAWR	TOTAL			470.80	.00	.00	.00	.00	470.80
D.ROWL	DAN ROWLAND		A/P:		Ph#: 760-221-1141 Terms: C.O.D.				
	41143 UNAPP. CASH		09/30/04	290.00-	.00	290.00-	.00	.00	.00

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
D.ROWL DAN ROWLAND			A/P:		Ph#: 760-221-1141 Terms: C.O.D.				
	28185 28185 A	33969	10/12/04	460.00	460.00	.00	.00	.00	.00
	41277 UNAPP. CASH		10/12/04	170.00-	170.00-	.00	.00	.00	.00
D.ROWL TOTAL				.00	290.00	290.00-	.00	.00	.00
D.SMIT DARGIN SMITH			A/P:		Ph#: 949 675-4644 Terms: C.O.D.				
	40859 UNAPP. CASH		08/23/04	60.00-	.00	.00	60.00-	.00	.00
D.SMIT TOTAL				60.00-	.00	.00	60.00-	.00	.00
D.YAHN DON YAHN			A/P:		Ph#: 949.633.9675 Terms: C.O.D.				
	34776 UNAPP. CASH		03/27/03	38.15-	.00	.00	.00	.00	38.15-
D.YAHN TOTAL				38.15-	.00	.00	.00	.00	38.15-
DACART DANIEL CARTER			A/P:		Ph#: 414-444-3343 Terms: C.O.D.				
	26769 26769 B	0172390-IN	10/12/04	115.58	115.58	.00	.00	.00	.00
	41268 UNAPP. CASH		10/12/04	115.58-	115.58-	.00	.00	.00	.00
DACART TOTAL				.00	.00	.00	.00	.00	.00
DAIMPO D.A. IMPORTS			A/P:		Ph#: 949 364-0954 Terms: C.O.D.				
	18340 18340 A	29507	05/09/03	199.60	.00	.00	.00	.00	199.60
DAIMPO TOTAL				199.60	.00	.00	.00	.00	199.60
DANCHU DANCHUK MANUFACTURING, INC.			A/P:APRIL		Ph#: 714 751-1957 Terms: 1% 10 Net 30				
	26645A 26645AC	052062-00	10/04/04	14.98	14.98	.00	.00	.00	.00
	27823 27823 N	053347-00	10/04/04	823.90	823.90	.00	.00	.00	.00
	27823 27823 O	053347-00	10/04/04	400.18	400.18	.00	.00	.00	.00
	27982 27982 F	053497-00	10/04/04	92.77	92.77	.00	.00	.00	.00
	27982 27982 G	053497-00	10/04/04	76.40	76.40	.00	.00	.00	.00
	27985 27985 E	053498-00	10/04/04	385.20	385.20	.00	.00	.00	.00
	27985 27985 F	053498-00	10/04/04	770.40	770.40	.00	.00	.00	.00
	28043 28043 C	053607-00	10/04/04	591.18	591.18	.00	.00	.00	.00
	28043 28043 D	053607-00	10/04/04	72.76	72.76	.00	.00	.00	.00
	27823 27823 P	053347-00	10/06/04	712.09	712.09	.00	.00	.00	.00
	27982 27982 H	053497-00	10/06/04	289.22	289.22	.00	.00	.00	.00
	28043 28043 E	053607-00	10/06/04	709.41	709.41	.00	.00	.00	.00
	28043 28043 F	053607-00	10/06/04	845.84	845.84	.00	.00	.00	.00
	28075 28075 D	053622-00	10/06/04	658.05	658.05	.00	.00	.00	.00
	28367 28367 A	TOOLING	10/07/04	452.55	452.55	.00	.00	.00	.00
	28368 28368 A	TOOLING	10/07/04	75.42	75.42	.00	.00	.00	.00
	27823 27823 Q	053347-00	10/11/04	164.78	164.78	.00	.00	.00	.00
	27826 27826 C	053406-00	10/11/04	95.50	95.50	.00	.00	.00	.00
	27982 27982 I	053497-00	10/11/04	1266.02	1266.02	.00	.00	.00	.00
	27982 27982 J	053497-00	10/11/04	485.67	485.67	.00	.00	.00	.00
	28043 28043 G	053607-00	10/11/04	509.32	509.32	.00	.00	.00	.00
	28043 28043 H	053607-00	10/11/04	100.05	100.05	.00	.00	.00	.00
	28043 28043 I	053607-00	10/11/04	272.85	272.85	.00	.00	.00	.00
	28075 28075 E	053622-00	10/11/04	585.83	585.83	.00	.00	.00	.00

DANCHU DANCHUK MANUFACTURING, INC. A/P:APRIL Ph#: 714 751-1957 Terms: 1% 10 Net 30

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
28075	28075 F	053622-00	10/11/04	176.55	176.55	.00	.00	.00	.00
28142	28142 D	053712-00	10/11/04	345.61	345.61	.00	.00	.00	.00
28382	28382 A	053950-00	10/11/04	269.64	269.64	.00	.00	.00	.00
28383	28383 A	053949-00	10/11/04	64.20	64.20	.00	.00	.00	.00
28385	28385 A	054046-00	10/11/04	42.80	42.80	.00	.00	.00	.00
27577	27577 P	053091-00	10/12/04	154.08	154.08	.00	.00	.00	.00
27982	27982 K	053497-00	10/12/04	709.41	709.41	.00	.00	.00	.00
27577	27577 Q	053091-00	10/14/04	385.20	385.20	.00	.00	.00	.00
27826	27826 D	053406-00	10/14/04	89.88	89.88	.00	.00	.00	.00
28382	28382 B	053950-00	10/14/04	584.22	584.22	.00	.00	.00	.00
27577	27577 R	053091-00	10/18/04	128.40	128.40	.00	.00	.00	.00
27982	27982 M	053497-00	10/18/04	98.23	98.23	.00	.00	.00	.00
28382	28382 C	053950-00	10/18/04	1876.25	1876.25	.00	.00	.00	.00
26626	26626 E	052090-00	10/19/04	26.96	26.96	.00	.00	.00	.00
27985	27985 G	053498-00	10/19/04	770.40	770.40	.00	.00	.00	.00
28240	28240 A	053841-00	10/19/04	88.28	88.28	.00	.00	.00	.00
27985	27985 H	053498-00	10/20/04	513.60	513.60	.00	.00	.00	.00
28043	28043 J	053607-00	10/20/04	109.14	109.14	.00	.00	.00	.00
28238	28238 A	053845-00	10/20/04	863.81	863.81	.00	.00	.00	.00
28240	28240 B	053841-00	10/20/04	151.83	151.83	.00	.00	.00	.00
28382	28382 D	053950-00	10/20/04	320.20	320.20	.00	.00	.00	.00
28546	28546 A	054269-00	10/20/04	64.20	64.20	.00	.00	.00	.00
28546	28546 B	054269-00	10/20/04	128.40	128.40	.00	.00	.00	.00
28546	28546 C	054269-00	10/20/04	269.64	269.64	.00	.00	.00	.00
26629	26629 I	052094-00	10/21/04	1026.24	1026.24	.00	.00	.00	.00
27985	27985 I	053498-00	10/21/04	256.80	256.80	.00	.00	.00	.00
28238	28238 B	053845-00	10/21/04	204.26	204.26	.00	.00	.00	.00
28382	28382 E	053950-00	10/21/04	269.64	269.64	.00	.00	.00	.00
28383	28383 B	053949-00	10/21/04	42.80	42.80	.00	.00	.00	.00
28546	28546 E	054269-00	10/21/04	51.36	51.36	.00	.00	.00	.00
26629	26629 J	052094-00	10/26/04	305.16	305.16	.00	.00	.00	.00
27982	27982 N	053497-00	10/26/04	387.45	387.45	.00	.00	.00	.00
27985	27985 J	053498-00	10/26/04	64.20	64.20	.00	.00	.00	.00
28043	28043 K	053607-00	10/26/04	145.52	145.52	.00	.00	.00	.00
28075	28075 G	053622-00	10/26/04	184.58	184.58	.00	.00	.00	.00
28075	28075 H	053622-00	10/26/04	64.20	64.20	.00	.00	.00	.00
28142	28142 E	053712-00	10/26/04	101.65	101.65	.00	.00	.00	.00
28238	28238 C	053845-00	10/26/04	1230.50	1230.50	.00	.00	.00	.00
28240	28240 C	053841-00	10/26/04	45.90	45.90	.00	.00	.00	.00
28382	28382 F	053950-00	10/26/04	488.72	488.72	.00	.00	.00	.00
28383	28383 C	053949-00	10/26/04	706.20	706.20	.00	.00	.00	.00
28385	28385 B	054046-00	10/26/04	21.40	21.40	.00	.00	.00	.00
28546	28546 F	054269-00	10/26/04	321.00	321.00	.00	.00	.00	.00
28043	28043 L	053607-00	10/27/04	54.57	54.57	.00	.00	.00	.00
28075	28075 I	053622-00	10/27/04	337.05	337.05	.00	.00	.00	.00
28240	28240 D	053841-00	10/27/04	35.31	35.31	.00	.00	.00	.00

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
DANCHU DANCHUK MANUFACTURING, INC.			A/P:APRIL		Ph#: 714 751-1957 Terms: 1% 10 Net 30				
28383	28383 D	053949-00	10/27/04	128.40	128.40	.00	.00	.00	.00
28386	28386 A	054055-00	10/27/04	347.22	347.22	.00	.00	.00	.00
28387	28387 A	054054-00	10/27/04	174.20	174.20	.00	.00	.00	.00
28389	28389 A	054056-00	10/27/04	350.75	350.75	.00	.00	.00	.00
28546	28546 G	054269-00	10/27/04	154.08	154.08	.00	.00	.00	.00
26636	26636 A	052101-00	10/29/04	2.86	2.86	.00	.00	.00	.00
27251	27251 V	052752-00	10/29/04	37.45	37.45	.00	.00	.00	.00
27637	27637 B	053209-00	10/29/04	3.53	3.53	.00	.00	.00	.00
28075	28075 J	053622-00	10/29/04	120.38	120.38	.00	.00	.00	.00
28142	28142 F	053712-00	10/29/04	30.50	30.50	.00	.00	.00	.00
28238	28238 D	053845-00	10/29/04	174.73	174.73	.00	.00	.00	.00
28382	28382 G	053950-00	10/29/04	752.75	752.75	.00	.00	.00	.00
28383	28383 E	053949-00	10/29/04	171.20	171.20	.00	.00	.00	.00
28386	28386 B	054055-00	10/29/04	1178.18	1178.18	.00	.00	.00	.00
28389	28389 B	054056-00	10/29/04	103.58	103.58	.00	.00	.00	.00
28390	28390 A	054057-00	10/29/04	382.53	382.53	.00	.00	.00	.00
28547	28547 A	054268-00	10/29/04	79.99	79.99	.00	.00	.00	.00
DANCHU TOTAL				29218.14	29218.14	.00	.00	.00	.00
DGARDN DENNIS GARDNER			A/P:		Ph#: 949-463-2325 Terms: C.O.D.				
41278	UNAPP. CASH		10/12/04	50.00-	50.00-	.00	.00	.00	.00
DGARDN TOTAL				50.00-	50.00-	.00	.00	.00	.00
DOWN&O DOWN & OUT PERFORMANCE			A/P:		Ph#: 336 274-9188 Terms: C.O.D.				
28460	28460 A	34256	10/18/04	336.98	336.98	.00	.00	.00	.00
28460	28460 B	34256	10/18/04	179.36	179.36	.00	.00	.00	.00
28461	28461 A	34266	10/18/04	336.98	336.98	.00	.00	.00	.00
DOWN&O TOTAL				853.32	853.32	.00	.00	.00	.00
DPAULL DEBBIE PAULL			A/P:		Ph#: 714 731-0590 Terms: C.O.D.				
41042	UNAPP. CASH		09/14/04	192.60-	.00	192.60-	.00	.00	.00
28039	28039 A	33954	10/26/04	128.40	128.40	.00	.00	.00	.00
DPAULL TOTAL				64.20-	128.40	192.60-	.00	.00	.00
DPICKE DENNIS PICKETT			A/P:		Ph#: 714-966-0599 Terms: C.O.D.				
41233	UNAPP. CASH		10/07/04	277.00-	277.00-	.00	.00	.00	.00
DPICKE TOTAL				277.00-	277.00-	.00	.00	.00	.00
DSCTX2 DISCOUNT TIRE COMPANY OF TEXAS, INC			A/P:		Ph#:	Terms: C.O.D.			
28472	28472 A	62596	10/21/04	92.62	92.62	.00	.00	.00	.00
DSCTX2 TOTAL				92.62	92.62	.00	.00	.00	.00
DSCTX5 DISCOUNT TIRE COMPANY OF TEXAS, INC			A/P:		Ph#:	Terms: 1% 10 Net 30			
28446	28446 A	20138	10/19/04	339.90	339.90	.00	.00	.00	.00
28377	28377 A	14084	10/29/04	111.06	111.06	.00	.00	.00	.00
28377	28377 B	14084	10/29/04	84.46	84.46	.00	.00	.00	.00

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
DSCTX5 DISCOUNT TIRE COMPANY OF TEXAS, INC			A/P:		Ph#:		Terms: 1% 10 Net 30		
DSCTX5 TOTAL				535.42	535.42	.00	.00	.00	.00
E.JACO EVAN JACOBSON			A/P:		Ph#: 562-498-3736 Terms: C.O.D.				
	40861	UNAPP. CASH	08/23/04	160.00-	.00	.00	160.00-	.00	.00
E.JACO TOTAL				160.00-	.00	.00	160.00-	.00	.00
E.NOSS EDWARD NOSSICK			A/P:		Ph#: 410-943-8125 Terms: C.O.D.				
	40370	UNAPP. CASH	07/06/04	850.00-	.00	.00	.00	850.00-	.00
E.NOSS TOTAL				850.00-	.00	.00	.00	850.00-	.00
E.PURI ELLEN PURISCH			A/P:		Ph#: 949-831-9627 Terms: C.O.D.				
	41235	UNAPP. CASH	10/07/04	80.00-	80.00-	.00	.00	.00	.00
E.PURI TOTAL				80.00-	80.00-	.00	.00	.00	.00
EACOCY EAST COAST CYCLE CENTER			A/P:		Ph#: 215-639-0988 Terms: C.O.D.				
	28655	28655 A 20507	10/28/04	150.00	150.00	.00	.00	.00	.00
	28655	28655 B 20507	10/28/04	150.00	150.00	.00	.00	.00	.00
EACOCY TOTAL				300.00	300.00	.00	.00	.00	.00
EINMAL EINMALIG			A/P:		Ph#: 714 895-6567 Terms: 1% 10 Net 30				
	26989	26989 C 34907	10/20/04	77.04	77.04	.00	.00	.00	.00
EINMAL TOTAL				77.04	77.04	.00	.00	.00	.00
EMBPLA EMBEE PLATING			A/P:JOSE TAPIA X207		Ph#: 714 546-9842 Terms: 1% 10 Net 30				
	28258	28258 A 35267CP	10/04/04	196.61	196.61	.00	.00	.00	.00
	28380	28380 A 35383CP	10/19/04	196.61	196.61	.00	.00	.00	.00
EMBPLA TOTAL				393.22	393.22	.00	.00	.00	.00
ERNIEB ERNIE BALL, INC.			A/P:MEGAN		Ph#: 800 543-2255 Terms: Net 30				
	24867	24867 A AASF-3	04/09/04	21.13	.00	.00	.00	.00	21.13
	24867	24867 B AASF-3	04/22/04	21.30	.00	.00	.00	.00	21.30
	24867	24867 C AASF-3	05/06/04	24.14	.00	.00	.00	.00	24.14
	24867	24867 D AASF-3	05/19/04	680.40	.00	.00	.00	.00	680.40
	24867	24867 E AASF-3	05/19/04	29.96	.00	.00	.00	.00	29.96
ERNIEB TOTAL				776.93	.00	.00	.00	.00	776.93
EXOTI EXOTIC POLISHING			A/P:		Ph#: 815 987-1970 Terms: C.O.D.				
	28301	28301 B 34200	10/22/04	187.64	187.64	.00	.00	.00	.00
EXOTI TOTAL				187.64	187.64	.00	.00	.00	.00
FIRST FIRST CLASS GLASS			A/P:		Ph#: 949-497-1211 Terms: C.O.D.				
	40941	UNAPP. CASH	08/31/04	188.32-	.00	.00	188.32-	.00	.00
	27886	27886 A 33938	10/27/04	188.32	188.32	.00	.00	.00	.00
FIRST TOTAL				.00	188.32	.00	188.32-	.00	.00

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
FPEREZ FRANK PEREZ			A/P:		Ph#: 714 501-3611 Terms: C.O.D.				
	41253 UNAPP. CASH		10/07/04	60.00-	60.00-	.00	.00	.00	.00
FPEREZ TOTAL				60.00-	60.00-	.00	.00	.00	.00
G.DAWS GEORGE DAWSON			A/P:		Ph#: 949 589-1975 Terms: C.O.D.				
	34367 UNAPP. CASH		02/26/03	53.00-	.00	.00	.00	.00	53.00-
	34894 UNAPP. CASH		04/04/03	54.00-	.00	.00	.00	.00	54.00-
G.DAWS TOTAL				107.00-	.00	.00	.00	.00	107.00-
G.HANS GERALD HANSEN			A/P:		Ph#: 949 249-3998 Terms: C.O.D.				
	41252 UNAPP. CASH		10/07/04	250.00-	250.00-	.00	.00	.00	.00
G.HANS TOTAL				250.00-	250.00-	.00	.00	.00	.00
G.ILLE GLENN ILLES			A/P:		Ph#: 714-730-1614 Terms: C.O.D.				
	41145 UNAPP. CASH		09/30/04	80.00-	.00	80.00-	.00	.00	.00
G.ILLE TOTAL				80.00-	.00	80.00-	.00	.00	.00
G.KRUS GLEN KRUSZYNSKI			A/P:		Ph#: 909-367-8471 Terms: C.O.D.				
	40945 UNAPP. CASH		09/09/04	50.00-	.00	50.00-	.00	.00	.00
G.KRUS TOTAL				50.00-	.00	50.00-	.00	.00	.00
G.VAND GARRY VANDERLINDE			A/P:		Ph#: 714-534-5894 Terms: C.O.D.				
	41280 UNAPP. CASH		10/12/04	70.00-	70.00-	.00	.00	.00	.00
G.VAND TOTAL				70.00-	70.00-	.00	.00	.00	.00
G.ZAGA GLENN ZAGAREN			A/P:		Ph#:		Terms: C.O.D.		
	41410 UNAPP. CASH		10/28/04	107.00-	107.00-	.00	.00	.00	.00
G.ZAGA TOTAL				107.00-	107.00-	.00	.00	.00	.00
GEMMOT GEMINI MOTORSPORT			A/P:		Ph#: 818-890-2060 Terms: C.O.D.				
	27718 27718 A	35050	10/07/04	272.05	272.05	.00	.00	.00	.00
	41242 UNAPP. CASH		10/07/04	272.05-	272.05-	.00	.00	.00	.00
GEMMOT TOTAL				.00	.00	.00	.00	.00	.00
GIBMON GIBSON/MONTANA DIVISION			A/P:LAURIE		Ph#: 406 587-4117 Terms: 1% 10 Net 30				
	27897 27897 A	48048	09/27/04	126.90	.00	126.90	.00	.00	.00
GIBMON TOTAL				126.90	.00	126.90	.00	.00	.00
GLOBET GLOBE TIRE COMPANY			A/P:STACEY 310 836-0804		Ph#: 310 836-0804 Terms: 2% 20 Net 30				
	27073 27073 A	286950	07/13/04	24.00	.00	.00	.00	24.00	.00
	27091 27091 A	593652	07/13/04	12.00	.00	.00	.00	12.00	.00
	27112 27112 A	593703	07/13/04	3.80	.00	.00	.00	3.80	.00
	27073 27073 B	286950	07/14/04	22.80	.00	.00	.00	22.80	.00
	27091 27091 B	593652	07/14/04	6.00	.00	.00	.00	6.00	.00
	27073 27073 C	286950	07/15/04	5.60	.00	.00	.00	5.60	.00
	27091 27091 C	593652	07/15/04	17.60	.00	.00	.00	17.60	.00
	27091 27091 D	593652	07/16/04	29.44	.00	.00	.00	29.44	.00

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GLOBET GLOBE TIRE COMPANY			A/P:STACEY 310 836-0804		Ph#: 310 836-0804 Terms: 2% 20 Net 30				
27218	27218 A	593701	07/16/04	5.20	.00	.00	.00	5.20	.00
27073	27073 D	286950	07/19/04	5.60	.00	.00	.00	5.60	.00
27091	27091 E	593652	07/19/04	11.60	.00	.00	.00	11.60	.00
27113	27113 A	593653	07/19/04	11.60	.00	.00	.00	11.60	.00
27134	27134 A	593654	07/19/04	6.00	.00	.00	.00	6.00	.00
27091	27091 F	593652	07/20/04	17.60	.00	.00	.00	17.60	.00
27113	27113 B	593653	07/20/04	24.00	.00	.00	.00	24.00	.00
27134	27134 B	593654	07/20/04	6.00	.00	.00	.00	6.00	.00
27142	27142 A	593655	07/20/04	5.60	.00	.00	.00	5.60	.00
27091	27091 G	593652	07/21/04	7.20	.00	.00	.00	7.20	.00
27113	27113 C	593653	07/21/04	20.80	.00	.00	.00	20.80	.00
27142	27142 B	593655	07/21/04	13.10	.00	.00	.00	13.10	.00
27142	27142 C	593655	07/22/04	26.68	.00	.00	.00	26.68	.00
27183	27183 A	293658/593659	07/22/04	5.60	.00	.00	.00	5.60	.00
27072	27072 A	286953	07/23/04	10.40	.00	.00	.00	10.40	.00
27113	27113 D	593653	07/23/04	6.00	.00	.00	.00	6.00	.00
27134	27134 C	593654	07/23/04	6.00	.00	.00	.00	6.00	.00
27153	27153 A	593657	07/23/04	13.80	.00	.00	.00	13.80	.00
27183	27183 B	293658/593659	07/23/04	13.84	.00	.00	.00	13.84	.00
27113	27113 E	593653	07/26/04	1.70	.00	.00	.00	1.70	.00
27134	27134 D	593654	07/26/04	5.60	.00	.00	.00	5.60	.00
27141	27141 A	593704	07/26/04	2.10	.00	.00	.00	2.10	.00
27142	27142 D	593655	07/26/04	1.36	.00	.00	.00	1.36	.00
27144	27144 A	593656	07/26/04	5.60	.00	.00	.00	5.60	.00
27153	27153 B	593657	07/26/04	1.50	.00	.00	.00	1.50	.00
27220	27220 A	593660	07/26/04	5.44	.00	.00	.00	5.44	.00
27091	27091 H	593652	07/27/04	8.80	.00	.00	.00	8.80	.00
27113	27113 F	593653	07/27/04	11.60	.00	.00	.00	11.60	.00
27142	27142 E	593655	07/27/04	5.60	.00	.00	.00	5.60	.00
27143	27143 A	593705	07/27/04	3.60	.00	.00	.00	3.60	.00
27183	27183 C	293658/593659	07/27/04	5.60	.00	.00	.00	5.60	.00
27073	27073 F	286950	07/28/04	1.56	.00	.00	.00	1.56	.00
27134	27134 E	593654	07/28/04	6.00	.00	.00	.00	6.00	.00
27183	27183 D	293658/593659	07/28/04	32.16	.00	.00	.00	32.16	.00
27219	27219 A	593707	07/28/04	6.80	.00	.00	.00	6.80	.00
27220	27220 B	593660	07/28/04	2.80	.00	.00	.00	2.80	.00
27228	27228 A	293661	07/28/04	11.20	.00	.00	.00	11.20	.00
27113	27113 G	593653	07/29/04	1.50	.00	.00	.00	1.50	.00
27134	27134 F	593654	07/29/04	1.70	.00	.00	.00	1.70	.00
27183	27183 E	593658/593659	07/29/04	6.40	.00	.00	.00	6.40	.00
27228	27228 B	593661	07/29/04	11.60	.00	.00	.00	11.60	.00
27265	27265 A	593662	07/29/04	6.00	.00	.00	.00	6.00	.00
27267	27267 A	593708	07/29/04	6.40	.00	.00	.00	6.40	.00
27296	27296 B	593664	07/29/04	6.00	.00	.00	.00	6.00	.00
27134	27134 G	593654	07/30/04	5.44	.00	.00	.00	5.44	.00
27142	27142 F	593655	07/30/04	6.00	.00	.00	.00	6.00	.00

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
GLOBET GLOBE TIRE COMPANY			A/P:STACEY 310 836-0804		Ph#: 310 836-0804 Terms: 2% 20 Net 30				
	27144 27144 B	593656	07/30/04	5.60	.00	.00	.00	5.60	.00
	27144 27144 C	593656	07/30/04	5.60	.00	.00	.00	5.60	.00
	27153 27153 C	593657	07/30/04	5.60	.00	.00	.00	5.60	.00
	27183 27183 F	593658/593659	07/30/04	33.60	.00	.00	.00	33.60	.00
	27220 27220 C	593660	07/30/04	15.10	.00	.00	.00	15.10	.00
	27265 27265 B	593662	07/30/04	45.82	.00	.00	.00	45.82	.00
	27266 27266 A	593663	07/30/04	5.60	.00	.00	.00	5.60	.00
	27296 27296 C	593664	07/30/04	5.50	.00	.00	.00	5.50	.00
	27784 27784 E	593729	10/14/04	45.00	45.00	.00	.00	.00	.00
	41391 UNAPP. CASH		10/28/04	366.96-	366.96-	.00	.00	.00	.00
GLOBET TOTAL				308.38	321.96-	.00	.00	630.34	.00
GRUBBS GRUBBS INFINITI LTD.			A/P:		Ph#: 817 318-1200 Terms: NET 10				
	28316 28316 A	34213	10/15/04	1312.00	1312.00	.00	.00	.00	.00
	28396 28396 A	34227	10/15/04	1312.00	1312.00	.00	.00	.00	.00
GRUBBS TOTAL				2624.00	2624.00	.00	.00	.00	.00
GSANDO GILGARDO SANDOVAL			A/P:		Ph#: 714-991-0010 Terms: C.O.D.				
	37325 UNAPP. CASH		10/24/03	39.50-	.00	.00	.00	.00	39.50-
GSANDO TOTAL				39.50-	.00	.00	.00	.00	39.50-
GTA GTA AUTO METALWORKS			A/P:GARY		Ph#: 714 953-3020 Terms: C.O.D.				
	27644 27644 A	34975	08/16/04	10.00	.00	.00	10.00	.00	.00
	28031 28031 A	34140	09/14/04	50.00	.00	50.00	.00	.00	.00
	28118 28118 A	33960	09/16/04	20.00	.00	20.00	.00	.00	.00
GTA TOTAL				80.00	.00	70.00	10.00	.00	.00
H.KADE HARRIET KADER-SPETH			A/P:		Ph#: 714-960-2770 Terms: C.O.D.				
	41412 UNAPP. CASH		10/28/04	50.00-	50.00-	.00	.00	.00	.00
H.KADE TOTAL				50.00-	50.00-	.00	.00	.00	.00
H.MCCO HUGH Mc CONVILLE			A/P:		Ph#: 714-573-1498 Terms: C.O.D.				
	40946 UNAPP. CASH		09/09/04	400.00-	.00	400.00-	.00	.00	.00
H.MCCO TOTAL				400.00-	.00	400.00-	.00	.00	.00
H.OSOR HERB OSORIO			A/P:		Ph#: 914-969-3489 Terms: C.O.D.				
	24791 24791 C	32958	04/29/04	70.00	.00	.00	.00	.00	70.00
H.OSOR TOTAL				70.00	.00	.00	.00	.00	70.00
HIGHTE HI-TECH AUTO COLLISION			A/P:		Ph#: 516-885-0280 Terms: C.O.D.				
	CRDT/M. 25416 b	112	06/01/04	50.90-	.00	.00	.00	.00	50.90-
	40732 UNAPP. CASH		08/12/04	244.55-	.00	.00	244.55-	.00	.00
	27796 27796 A	34093	10/08/04	662.71	662.71	.00	.00	.00	.00
HIGHTE TOTAL				367.26	662.71	.00	244.55-	.00	50.90-

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
HONDAH HONDA OF HOLLYWOOD			A/P:		Ph#: 888.573.2366 Terms: C.O.D.				
	41114 UNAPP. CASH		09/30/04	35.00-	.00	35.00-	.00	.00	.00
HONDAH TOTAL				35.00-	.00	35.00-	.00	.00	.00
INFRAR INFRARED DYNAMICS			A/P:Kathy		Ph#: 714 572-4050 Terms: 1% 10 Net 30				
	28166 28166 A	091704	09/23/04	363.00	.00	363.00	.00	.00	.00
	28167 28167 A	091704	09/23/04	605.00	.00	605.00	.00	.00	.00
	28176 28176 A	092106	09/29/04	1279.58	.00	1279.58	.00	.00	.00
	28274 28274 A	092904	10/06/04	759.00	759.00	.00	.00	.00	.00
	28274 28274 B	092904	10/14/04	825.00	825.00	.00	.00	.00	.00
INFRAR TOTAL				3831.58	1584.00	2247.58	.00	.00	.00
J.BECK JOHN BECK			A/P:		Ph#: 949 493-1662 Terms: C.O.D.				
	38360 UNAPP. CASH		02/20/04	30.00-	.00	.00	.00	.00	30.00-
J.BECK TOTAL				30.00-	.00	.00	.00	.00	30.00-
J.BOFE JON W. BOFENKAMP			A/P:		Ph#: 714 377-0441 Terms: C.O.D.				
	41254 UNAPP. CASH		10/07/04	200.00-	200.00-	.00	.00	.00	.00
J.BOFE TOTAL				200.00-	200.00-	.00	.00	.00	.00
J.BUNG JOVEAL BUNGAY			A/P:		Ph#: Terms: C.O.D.				
	34957 UNAPP. CASH		04/10/03	400.00-	.00	.00	.00	.00	400.00-
J.BUNG TOTAL				400.00-	.00	.00	.00	.00	400.00-
J.GARC JOSE J. GARCIA			A/P:		Ph#: 714 966-8514 Terms: C.O.D.				
	36804 UNAPP. CASH		09/02/03	80.00-	.00	.00	.00	.00	80.00-
J.GARC TOTAL				80.00-	.00	.00	.00	.00	80.00-
J.GILB JOE GILBREATH			A/P:		Ph#: 714-544-4193 Terms: C.O.D.				
	41047 UNAPP. CASH		09/14/04	100.00-	.00	100.00-	.00	.00	.00
J.GILB TOTAL				100.00-	.00	100.00-	.00	.00	.00
J.KOND JOANNA KONDRATH			A/P:		Ph#: 714-532-5703Terms: C.O.D.				
	41413 UNAPP. CASH		10/28/04	50.00-	50.00-	.00	.00	.00	.00
J.KOND TOTAL				50.00-	50.00-	.00	.00	.00	.00
J.LUNA JAMES LUNA			A/P:		Ph#: 714 875-3153 Terms: C.O.D.				
	32599 UNAPP. CASH		08/30/02	20.00-	.00	.00	.00	.00	20.00-
J.LUNA TOTAL				20.00-	.00	.00	.00	.00	20.00-
J.LY JACKSON LY			A/P:		Ph#: 714-839-0254 Terms: C.O.D.				
	21387 21387 A	30495	08/31/04	133.75	.00	.00	133.75	.00	.00
J.LY TOTAL				133.75	.00	.00	133.75	.00	.00
J.MACI JAMES MACINTOSH			A/P:		Ph#: 714 550-7028 Terms: C.O.D.				
	41266 UNAPP. CASH		10/12/04	600.00-	600.00-	.00	.00	.00	.00
J.MACI TOTAL				600.00-	600.00-	.00	.00	.00	.00

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
J.MUFF JIM MUFFIE			A/P:		Ph#: 949-644-6231 Terms: C.O.D.				
	40907 UNAPP. CASH		08/31/04	262.15-	.00	.00	262.15-	.00	.00
J.MUFF TOTAL				262.15-	.00	.00	262.15-	.00	.00
J.PAIN JAMES PAINE			A/P:		Ph#: 714-826-8457 Terms: C.O.D.				
	40719 UNAPP. CASH		08/10/04	107.00-	.00	.00	107.00-	.00	.00
	27551 27551 A	33915	10/11/04	107.00	107.00	.00	.00	.00	.00
J.PAIN TOTAL				.00	107.00	.00	107.00-	.00	.00
J.SINA JOHN SINAYI			A/P:		Ph#:	Terms: C.O.D.			
	34982 UNAPP. CASH		04/11/03	100.00-	.00	.00	.00	.00	100.00-
	35661 UNAPP. CASH		05/23/03	435.00-	.00	.00	.00	.00	435.00-
J.SINA TOTAL				535.00-	.00	.00	.00	.00	535.00-
J.WATT JIM WATTS			A/P:		Ph#: 361-0886	Terms: C.O.D.			
	41239 UNAPP. CASH		10/07/04	100.00-	100.00-	.00	.00	.00	.00
J.WATT TOTAL				100.00-	100.00-	.00	.00	.00	.00
JACRUZ JAVIER CRUZ			A/P:		Ph#: 909-823-2712 Terms: C.O.D.				
	19887 19887 A	29367	08/31/04	328.00	.00	.00	328.00	.00	.00
JACRUZ TOTAL				328.00	.00	.00	328.00	.00	.00
JAIMEH JAIME HERNACKI			A/P:		Ph#:	Terms: C.O.D.			
	40991 UNAPP. CASH		09/09/04	169.94-	.00	169.94-	.00	.00	.00
JAIMEH TOTAL				169.94-	.00	169.94-	.00	.00	.00
JAMIEH JAMIE HERNACKI			A/P:		Ph#: 847-622-9942 Terms: C.O.D.				
	27519 27519 A	33853	09/02/04	169.94	.00	.00	169.94	.00	.00
JAMIEH TOTAL				169.94	.00	.00	169.94	.00	.00
JEAST JEFF EAST			A/P:		Ph#: 562-927-7146 Terms: C.O.D.				
	41144 UNAPP. CASH		09/30/04	299.60-	.00	299.60-	.00	.00	.00
JEAST TOTAL				299.60-	.00	299.60-	.00	.00	.00
JGARCI JOSE GARCIA			A/P:		Ph#: 714-285-0555 Terms: C.O.D.				
	21165 21165 A	30476	08/31/04	471.87	.00	.00	471.87	.00	.00
JGARCI TOTAL				471.87	.00	.00	471.87	.00	.00
JRCUST JR'S CUSTOM PARTS			A/P:		Ph#: 856 963-8888 Terms: C.O.D.				
	28128 28128 A	34162	10/21/04	850.52	850.52	.00	.00	.00	.00
JRCUST TOTAL				850.52	850.52	.00	.00	.00	.00
K.ERNE KEVIN ERNEST			A/P:		Ph#:	Terms: C.O.D.			
	34160 UNAPP. CASH		02/07/03	225.77-	.00	.00	.00	.00	225.77-
K.ERNE TOTAL				225.77-	.00	.00	.00	.00	225.77-

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
K.HAYE KEVIN HAYES			A/P:		Ph#: KVHAYES@YTA.ATerms: C.O.D.				
	25459 25459 A	33301	06/24/04	489.14	.00	.00	.00	.00	489.14
K.HAYE TOTAL				489.14	.00	.00	.00	.00	489.14
K.JOSA KARL JOSAPHAT			A/P:		Ph#: 909 788-7639 Terms: C.O.D.				
	22108 22108 A	32015	08/31/04	203.30	.00	.00	203.30	.00	.00
K.JOSA TOTAL				203.30	.00	.00	203.30	.00	.00
K.MEHT KAILASH MEHTA			A/P:		Ph#: 562-402-0280 Terms: C.O.D.				
	41373 UNAPP. CASH		10/21/04	290.00-	290.00-	.00	.00	.00	.00
K.MEHT TOTAL				290.00-	290.00-	.00	.00	.00	.00
K.PRIT KENNY C. PRITCHETT SR.			A/P:		Ph#: 757-491-0969 Terms: C.O.D.				
	25453 25453 C	33315	06/09/04	109.02	.00	.00	.00	.00	109.02
K.PRIT TOTAL				109.02	.00	.00	.00	.00	109.02
KCOLEM KEVIN COLEMAN			A/P:		Ph#: 808-842-406 Terms: C.O.D.				
	40612 UNAPP. CASH		07/29/04	150.00-	.00	.00	.00	150.00-	.00
KCOLEM TOTAL				150.00-	.00	.00	.00	150.00-	.00
KDBTEC KDB TECHNOLOGIES			A/P:		Ph#: 714-542-0286 Terms: C.O.D.				
	20839 20839 A	30646	08/31/04	256.72	.00	.00	256.72	.00	.00
KDBTEC TOTAL				256.72	.00	.00	256.72	.00	.00
KREKUS KREATIVE KUSTOMS MOTORSPORTS			A/P:		Ph#: 816-361-8275 Terms: C.O.D.				
	28127 28127 A	34159	10/14/04	290.67	290.67	.00	.00	.00	.00
KREKUS TOTAL				290.67	290.67	.00	.00	.00	.00
KWILSO KEITH WILSON			A/P:		Ph#: 208-890-6798 Terms: C.O.D.				
	28320 28320 A	34211	10/28/04	174.43	174.43	.00	.00	.00	.00
KWILSO TOTAL				174.43	174.43	.00	.00	.00	.00
L.CHOA L. CHOATE			A/P:		Ph#: 714 731-3198 Terms: C.O.D.				
	41139 UNAPP. CASH		09/30/04	180.00-	.00	180.00-	.00	.00	.00
L.CHOA TOTAL				180.00-	.00	180.00-	.00	.00	.00
L.DEWI LEO M. DEWITT J.R.			A/P:		Ph#: 843-333-6453 Terms: C.O.D.				
	35584 UNAPP. CASH		05/22/03	158.97-	.00	.00	.00	.00	158.97-
L.DEWI TOTAL				158.97-	.00	.00	.00	.00	158.97-
L.DRAP LARRY DRAPER			A/P:		Ph#: 949-583-7580 Terms: C.O.D.				
	41411 UNAPP. CASH		10/28/04	107.00-	107.00-	.00	.00	.00	.00
L.DRAP TOTAL				107.00-	107.00-	.00	.00	.00	.00
LBFCYC LBF CYCLES			A/P:518-209-6305 RICH		Ph#: 518-221-0060 Terms: C.O.D.				
	38796 UNAPP. CASH		03/25/04	214.00-	.00	.00	.00	.00	214.00-
	CRDT/M. 25010 a	33051	05/19/04	85.60-	.00	.00	.00	.00	85.60-

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
LBFCYC LBF CYCLES			A/P:518-209-6305 RICH		Ph#: 518-221-0060 Terms: C.O.D.				
LBFCYC TOTAL				299.60-	.00	.00	.00	.00	299.60-
LOCOS LOCOS KREATIONS			A/P:		Ph#: 407-835-0993 Terms: C.O.D.				
	28322 28322 B	34209	10/21/04	280.29	280.29	.00	.00	.00	.00
	28432 28432 B	34239	10/21/04	66.15	66.15	.00	.00	.00	.00
	28322 28322 C	34209	10/26/04	105.32	105.32	.00	.00	.00	.00
LOCOS TOTAL				451.76	451.76	.00	.00	.00	.00
LUISMA LUIS MARTINEZ			A/P:		Ph#: 714.560.0100 Terms: C.O.D.				
	33582 UNAPP. CASH		12/04/02	27.00-	.00	.00	.00	.00	27.00-
LUISMA TOTAL				27.00-	.00	.00	.00	.00	27.00-
LYNNGE LOONEY'S CUSTOMS			A/P:		Ph#: 928-758-5579 Terms: C.O.D.				
	24395 24395 A	32799	04/13/04	80.00	.00	.00	.00	.00	80.00
LYNNGE TOTAL				80.00	.00	.00	.00	.00	80.00
M.BEKI MIKE BEKINS			A/P:		Ph#: 714 962-2795 Terms: C.O.D.				
	41376 UNAPP. CASH		10/21/04	462.00-	462.00-	.00	.00	.00	.00
M.BEKI TOTAL				462.00-	462.00-	.00	.00	.00	.00
M.CERV MIKE CERVELLONE			A/P:		Ph#: 949-855-4170 Terms: C.O.D.				
	40750 UNAPP. CASH		08/12/04	80.00-	.00	.00	80.00-	.00	.00
M.CERV TOTAL				80.00-	.00	.00	80.00-	.00	.00
M.HEIT MATT HEIT			A/P:		Ph#: 913-681-9900 Terms: C.O.D.				
	25830 25830 A	33418/524144	08/31/04	144.45	.00	.00	144.45	.00	.00
M.HEIT TOTAL				144.45	.00	.00	144.45	.00	.00
MAKEML MAK'EM LOOK TWICE			A/P:		Ph#: 614.231.1512 Terms: C.O.D.				
	CRDT/M. 14246 a	31071	12/10/02	71.20-	.00	.00	.00	.00	71.20-
MAKEML TOTAL				71.20-	.00	.00	.00	.00	71.20-
MARCTH MARC THOMPSON			A/P:		Ph#: 949-830-4247 Terms: C.O.D.				
	40723 UNAPP. CASH		08/10/04	252.52-	.00	.00	252.52-	.00	.00
MARCTH TOTAL				252.52-	.00	.00	252.52-	.00	.00
MCALDE MARLO CALDERON			A/P:		Ph#: 714-523-8403 Terms: C.O.D.				
	24783 24783 A	34825	04/12/04	82.00	.00	.00	.00	.00	82.00
MCALDE TOTAL				82.00	.00	.00	.00	.00	82.00
MEGGIT MEGGITT DEFENSE SYSTEMS			A/P:MIA		Ph#: 714 832-1333 Terms: 1% 10 Net 30				
	28071 28071 A	18618-11049	09/17/04	64.87	.00	64.87	.00	.00	.00
MEGGIT TOTAL				64.87	.00	64.87	.00	.00	.00
MIKEHA MIKE HARRAH			A/P:		Ph#: 714 920-4090 Terms: C.O.D.				
	28085 28085 A	34022	09/23/04	203.30	.00	203.30	.00	.00	.00

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
MIKEHA MIKE HARRAH			A/P:		Ph#: 714 920-4090 Terms: C.O.D.				
	28089 28089 A	34023	09/23/04	64.20	.00	64.20	.00	.00	.00
	28002 28002 A	34016	09/28/04	107.00	.00	107.00	.00	.00	.00
	28003 28003 A	34015	09/28/04	1605.00	.00	1605.00	.00	.00	.00
	28212 28212 A	33976	09/29/04	38.52	.00	38.52	.00	.00	.00
	28254 28254 A	34044	10/12/04	64.20	64.20	.00	.00	.00	.00
	28058 28058 A	34153	10/18/04	131.61	131.61	.00	.00	.00	.00
	28059 28059 A	34153	10/18/04	77.04	77.04	.00	.00	.00	.00
	28454 28454 A	34261	10/26/04	898.80	898.80	.00	.00	.00	.00
MIKEHA TOTAL				3189.67	1171.65	2018.02	.00	.00	.00
MIKMIL MICHAEL MILLER			A/P:		Ph#: 502-261-9988 Terms: C.O.D.				
	24549 24549 B	32879	03/31/04	47.98	.00	.00	.00	.00	47.98
MIKMIL TOTAL				47.98	.00	.00	.00	.00	47.98
MIKUNI MIKUNI AMERICAN CORPORATION			A/P:		Ph#: 818 885-1242 Terms: Net 30				
	28563 28563 A	VD2200	10/29/04	25.68	25.68	.00	.00	.00	.00
MIKUNI TOTAL				25.68	25.68	.00	.00	.00	.00
MODSHO MOD SHOP			A/P:		Ph#: 714 954-1977 Terms: C.O.D.				
	CRDT/M. 11003 a	28142	06/20/02	160.00-	.00	.00	.00	.00	160.00-
MODSHO TOTAL				160.00-	.00	.00	.00	.00	160.00-
MOLECU MOLECULAR FX			A/P:		Ph#: Terms: C.O.D.				
	26727 26727 A	33667	10/11/04	354.86	354.86	.00	.00	.00	.00
MOLECU TOTAL				354.86	354.86	.00	.00	.00	.00
MOTOP MOTOPLACE			A/P:LUIS VARELA/ADRIAN		Ph#: 305-225-2665 Terms: C.O.D.				
	28229 28229 A	34176	10/14/04	400.08	400.08	.00	.00	.00	.00
	28146 28146 A	34169	10/19/04	708.29	708.29	.00	.00	.00	.00
	28222 28222 A	34186	10/21/04	238.50	238.50	.00	.00	.00	.00
	28394 28394 A	34220	10/26/04	207.78	207.78	.00	.00	.00	.00
	28229 28229 B	34176	10/27/04	223.12	223.12	.00	.00	.00	.00
MOTOP TOTAL				1777.77	1777.77	.00	.00	.00	.00
MOTORM MOTORCYCLE MADNESS			A/P:		Ph#: 910 891-4121 Terms: UPS CUST ACC				
	24702 24702 D	4699	10/07/04	50.00	50.00	.00	.00	.00	.00
	27935 27935 B	5222	10/07/04	330.00	330.00	.00	.00	.00	.00
	27936 27936 B	5223	10/07/04	195.00	195.00	.00	.00	.00	.00
	41264 UNAPP. CASH		10/07/04	575.00-	575.00-	.00	.00	.00	.00
	27935 27935 D	5222	10/14/04	330.00	330.00	.00	.00	.00	.00
MOTORM TOTAL				330.00	330.00	.00	.00	.00	.00
MYRTBE MYRTLE BEACH HARLEY			A/P:		Ph#: 843 238-7000 Terms: C.O.D.				
	18630 18630 A	29903	06/12/03	224.70	.00	.00	.00	.00	224.70
MYRTBE TOTAL				224.70	.00	.00	.00	.00	224.70

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
MYRTLE MYRTLE WEST AUTO & CYCLE, INC.			A/P:MARION/JON		Ph#: 843 756-1072 Terms: COMP. CK OK				
27349	27349 A	071404	08/02/04	374.85	.00	.00	.00	374.85	.00
27929	27929 A	081804	10/14/04	217.76	217.76	.00	.00	.00	.00
28391	28391 A	34224	10/15/04	77.94	77.94	.00	.00	.00	.00
27929	27929 B	081804	10/18/04	574.60	574.60	.00	.00	.00	.00
27582	27582 B	33905	10/19/04	18.60-	18.60-	.00	.00	.00	.00
28282	28282 A	34191	10/22/04	1979.73	1979.73	.00	.00	.00	.00
28306	28306 B	34201	10/26/04	752.98	752.98	.00	.00	.00	.00
27714	27714 F	080304	10/29/04	197.95	197.95	.00	.00	.00	.00
27806	27806 D	080504	10/29/04	255.37	255.37	.00	.00	.00	.00
28609	28609 A	34306	10/29/04	816.41	816.41	.00	.00	.00	.00
MYRTLE TOTAL				5228.99	4854.14	.00	.00	374.85	.00
N.SHAR NICK SHAROBIEM			A/P:		Ph#: 949-489-5524 Terms: C.O.D.				
36531	UNAPP. CASH		08/07/03	40.00-	.00	.00	.00	.00	40.00-
N.SHAR TOTAL				40.00-	.00	.00	.00	.00	40.00-
NEWCEN NEW CENTURY TIRE			A/P:		Ph#: 714 901-1337 Terms: C.O.D.				
37300	UNAPP. CASH		10/21/03	56.44-	.00	.00	.00	.00	56.44-
NEWCEN TOTAL				56.44-	.00	.00	.00	.00	56.44-
NORMAN NORMANDY NEWPORT			A/P:SCOTTFAX645-0864		Ph#: 949 631-5555 Terms: 1% 10 Net 30				
24306	24306 A	34794	04/05/04	459.03	.00	.00	.00	.00	459.03
26853	26853 A	33707	07/09/04	35.00	.00	.00	.00	35.00	.00
NORMAN TOTAL				494.03	.00	.00	.00	35.00	459.03
NUBIKE NU BIKES R US			A/P:		Ph#: 808-741-9021 Terms: C.O.D.				
23641	23641 A	32544	02/11/04	130.37	.00	.00	.00	.00	130.37
NUBIKE TOTAL				130.37	.00	.00	.00	.00	130.37
NUTTIN NUTTIN' BUT CHROME			A/P:		Ph#: 757-465-3810 Terms: C.O.D.				
28321	28321 A	34210	10/28/04	73.08	73.08	.00	.00	.00	.00
NUTTIN TOTAL				73.08	73.08	.00	.00	.00	.00
O.MORE ORLANDO MORENO			A/P:		Ph#: 714.401.9336 Terms: C.O.D.				
33779	UNAPP. CASH		12/26/02	80.92-	.00	.00	.00	.00	80.92-
O.MORE TOTAL				80.92-	.00	.00	.00	.00	80.92-
ONEST ONE STOP CUSTOM WHEELS			A/P:STEPHEN 818-995-8907		Ph#: 818-374-4120 Terms: COMP CK OK				
27888	27888 A	9179-8HZ	09/21/04	42.80	.00	42.80	.00	.00	.00
ONEST TOTAL				42.80	.00	42.80	.00	.00	.00
ORPACI ORION PACIFIC			A/P:		Ph#: 714-558-4998 Terms: C.O.D.				
41045	UNAPP. CASH		09/14/04	150.00-	.00	150.00-	.00	.00	.00
ORPACI TOTAL				150.00-	.00	150.00-	.00	.00	.00

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
OZZY	OZZY CUSTOMS		A/P:		Ph#: 806-584-8520 Terms: C.O.D.			Terr: UPS8657YF	
	27866 27866 A	34099	10/18/04	1189.84	1189.84	.00	.00	.00	.00
OZZY TOTAL				1189.84	1189.84	.00	.00	.00	.00
P.CAMA	PEDRO CAMACHO		A/P:		Ph#: 714-953-7329 Terms: C.O.D.				
	13470 13470 A	29029	11/26/02	50.00	.00	.00	.00	.00	50.00
P.CAMA TOTAL				50.00	.00	.00	.00	.00	50.00
P.DUCK	PERRY DUCK		A/P:		Ph#: 864-627-7030 Terms: C.O.D.				
	28252 28252 A	34180	10/27/04	214.68	214.68	.00	.00	.00	.00
P.DUCK TOTAL				214.68	214.68	.00	.00	.00	.00
P.FOST	PAUL FOSTER		A/P:		Ph#: 909-856-4626 Terms: C.O.D.				
	41046 UNAPP. CASH		09/14/04	133.75-	.00	133.75-	.00	.00	.00
P.FOST TOTAL				133.75-	.00	133.75-	.00	.00	.00
P.MCCU	PATRICK MC CULLOCH		A/P:		Ph#: 949 861-0340 Terms: C.O.D.				
	41232 UNAPP. CASH		10/07/04	150.00-	150.00-	.00	.00	.00	.00
P.MCCU TOTAL				150.00-	150.00-	.00	.00	.00	.00
PACHOL	PACIFIC UPHOLSTERY		A/P:		Ph#: 714-979-1454 Terms: C.O.D.				
	27371 27371 A	34951	10/12/04	267.50	267.50	.00	.00	.00	.00
	41276 UNAPP. CASH		10/12/04	267.50-	267.50-	.00	.00	.00	.00
PACHOL TOTAL				.00	.00	.00	.00	.00	.00
PCAMET	PCA METAL FINISHING, INC.		A/P:KELLY X302		Ph#: 714 871-2490 Terms: 1% 10 Net 30				
	28355 28355 A	68777	10/11/04	765.00	765.00	.00	.00	.00	.00
	28356 28356 A	68843	10/11/04	410.00	410.00	.00	.00	.00	.00
	28356 28356 B	68843	10/11/04	110.00	110.00	.00	.00	.00	.00
	28357 28357 A	68787	10/11/04	110.00	110.00	.00	.00	.00	.00
	28358 28358 A	68779	10/11/04	85.00	85.00	.00	.00	.00	.00
	28366 28366 A	68791	10/11/04	120.00	120.00	.00	.00	.00	.00
	28366 28366 C	68791	10/11/04	345.00	345.00	.00	.00	.00	.00
	28366 28366 D	68791	10/11/04	40.00	40.00	.00	.00	.00	.00
	28355 28355 C	68777	10/14/04	50.00	50.00	.00	.00	.00	.00
	28355 28355 D	68777	10/14/04	50.00	50.00	.00	.00	.00	.00
	28366 28366 E	68791	10/14/04	120.00	120.00	.00	.00	.00	.00
	28473 28473 A	68795	10/14/04	500.00	500.00	.00	.00	.00	.00
	28355 28355 E	68777	10/18/04	625.00	625.00	.00	.00	.00	.00
	28357 28357 B	68787	10/18/04	160.00	160.00	.00	.00	.00	.00
	28357 28357 C	68787	10/18/04	415.00	415.00	.00	.00	.00	.00
	28355 28355 F	68777	10/20/04	40.00	40.00	.00	.00	.00	.00
	28445 28445 A	NONE	10/20/04	5.00	5.00	.00	.00	.00	.00
	28572 28572 A	68970	10/20/04	50.00	50.00	.00	.00	.00	.00
	28357 28357 E	68787	10/21/04	30.00	30.00	.00	.00	.00	.00
	28366 28366 G	68791	10/21/04	135.00	135.00	.00	.00	.00	.00
	28473 28473 C	68795	10/21/04	75.00	75.00	.00	.00	.00	.00

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
PCAMET PCA METAL FINISHING, INC.			A/P:KELLY X302		Ph#: 714 871-2490 Terms: 1% 10 Net 30				
28474	28474 A	68798	10/21/04	828.00	828.00	.00	.00	.00	.00
28474	28474 C	68798	10/21/04	793.50	793.50	.00	.00	.00	.00
28474	28474 E	68798	10/27/04	103.50	103.50	.00	.00	.00	.00
28545	28545 A	68921	10/29/04	322.50	322.50	.00	.00	.00	.00
28577	28577 A	68976	10/29/04	33.75	33.75	.00	.00	.00	.00
28586	28586 A	68981	10/29/04	84.37	84.37	.00	.00	.00	.00
PCAMET TOTAL				6405.62	6405.62	.00	.00	.00	.00
PCS 1 PCS 1			A/P:		Ph#: 949-633-8714 Terms: C.O.D.				
38129	UNAPP. CASH		01/29/04	45.96-	.00	.00	.00	.00	45.96-
38130	UNAPP. CASH		01/29/04	85.54-	.00	.00	.00	.00	85.54-
PCS 1 TOTAL				131.50-	.00	.00	.00	.00	131.50-
PERPLA PERFECTION PLATING INC.			A/P:		Ph#: 615-650-8888 Terms: C.O.D.				
24152	24152 A	32725	03/22/04	888.56	.00	.00	.00	.00	888.56
PERPLA TOTAL				888.56	.00	.00	.00	.00	888.56
PHATDA PHAT DADDY'S POLISH SHOP			A/P:MUST CALL WITH SHIP INF		Ph#: 804 405-5301 Terms: C.O.D.				
CRDT/M.	14798 a	31410	01/09/03	20.00-	.00	.00	.00	.00	20.00-
PHATDA TOTAL				20.00-	.00	.00	.00	.00	20.00-
PITMAN PITMAN COMPANY			A/P:RICK LOVE 704 777-0049		Ph#: 704 567-6675 Terms: COD UPS CASH				
40804	UNAPP. CASH		08/19/04	13.45-	.00	.00	13.45-	.00	.00
PITMAN TOTAL				13.45-	.00	.00	13.45-	.00	.00
PLATEC PLATE-CORP			A/P:NATHAN		Ph#: 714 639-1371 Terms: C.O.D.				
23834	23834 A	34757	03/30/04	353.10	.00	.00	.00	.00	353.10
23733	23733 A	32602	04/15/04	214.00	.00	.00	.00	.00	214.00
25844	25844 A	33416/271097	05/07/04	620.51	.00	.00	.00	.00	620.51
25800	25800 A	33434	05/12/04	548.97	.00	.00	.00	.00	548.97
25934	25934 A	00004428/33455	06/23/04	116.48	.00	.00	.00	.00	116.48
26882	26882 A	062304	06/24/04	85.60	.00	.00	.00	.00	85.60
27110	27110 A	STARVED ROCK HAR	07/07/04	133.75	.00	.00	.00	133.75	.00
PLATEC TOTAL				2072.41	.00	.00	.00	133.75	1938.66
POMPAN POMPANETTE, INC.			A/P:TRACY SMITH 603 826-579		Ph#: 949 650-0310 Terms: 1% 10 Net 30				
28137	28137 B	6659	10/18/04	48.15	48.15	.00	.00	.00	.00
POMPAN TOTAL				48.15	48.15	.00	.00	.00	.00
PREMET PRECISION METAL FABRICATION RACING			A/P:		Ph#: 952 496-0053 Terms: C.O.D.				
CRDT/M.	27275 a	133605	08/23/04	58.00-	.00	.00	58.00-	.00	.00
PREMET TOTAL				58.00-	.00	.00	58.00-	.00	.00
PRISTM PRISTINE MOTORSPORTS			A/P:		Ph#: 714 536-7888 Terms: C.O.D.				
28150	28150 A	34170	10/07/04	77.04	77.04	.00	.00	.00	.00
41265	UNAPP. CASH		10/07/04	77.04-	77.04-	.00	.00	.00	.00

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
PRISTM PRISTINE MOTORSPORTS			A/P:		Ph#: 714 536-7888 Terms: C.O.D.				
PRISTM TOTAL				.00	.00	.00	.00	.00	.00
PRWOPR PRECISION WORKS PRODUCTS			A/P:		Ph#: 714-847-3391 Terms: C.O.D.				
	41179 UNAPP. CASH		09/30/04	160.50-	.00	160.50-	.00	.00	.00
	28183 28183 A	33972	10/05/04	160.50	160.50	.00	.00	.00	.00
PRWOPR TOTAL				.00	160.50	160.50-	.00	.00	.00
PTVCUS PTV CUSTOMS			A/P:		Ph#: 781-598-2266 Terms: C.O.D.				
	40140 UNAPP. CASH		06/14/04	25.07-	.00	.00	.00	.00	25.07-
PTVCUS TOTAL				25.07-	.00	.00	.00	.00	25.07-
PVD P.V.D. COATING			A/P:		Ph#: 714-899-4892 Terms: C.O.D.				
	27913 27913 A	1020	10/12/04	1629.08	1629.08	.00	.00	.00	.00
PVD TOTAL				1629.08	1629.08	.00	.00	.00	.00
QUALTI QUALITY TIRE			A/P:BRIAN		Ph#: 703 491-9005 Terms: COMP CK OK				
	27794 27794 A	33885	10/19/04	573.36	573.36	.00	.00	.00	.00
	27926 27926 A	34118	10/19/04	232.53	232.53	.00	.00	.00	.00
QUALTI TOTAL				805.89	805.89	.00	.00	.00	.00
R.BUCK RALPH BUCKNER			A/P:		Ph#:		Terms: C.O.D.		
	27307 27307 A	33815	09/09/04	411.96	.00	411.96	.00	.00	.00
	41236 UNAPP. CASH		10/07/04	500.00-	500.00-	.00	.00	.00	.00
R.BUCK TOTAL				88.04-	500.00-	411.96	.00	.00	.00
R.COLA RICHARD COLAROSSI			A/P:		Ph#: 949 833-5772 Terms: C.O.D.				
	20255 20255 A	29328	08/31/04	402.90	.00	.00	402.90	.00	.00
R.COLA TOTAL				402.90	.00	.00	402.90	.00	.00
R.COVE RUSSELL COVE			A/P:		Ph#: 714-374-5547 Terms: C.O.D.				
	37355 UNAPP. CASH		10/28/03	35.00-	.00	.00	.00	.00	35.00-
R.COVE TOTAL				35.00-	.00	.00	.00	.00	35.00-
R.DOER RICHARD DOERING			A/P:		Ph#: 714 631-6002 Terms: C.O.D.				
	39348 UNAPP. CASH		04/29/04	164.00-	.00	.00	.00	.00	164.00-
R.DOER TOTAL				164.00-	.00	.00	.00	.00	164.00-
R.FARR RICK FARRELL			A/P:		Ph#: 949-400-0077 Terms: C.O.D.				
	41316 UNAPP. CASH		10/14/04	75.00-	75.00-	.00	.00	.00	.00
R.FARR TOTAL				75.00-	75.00-	.00	.00	.00	.00
R.MATA ROLAND MATA			A/P:		Ph#: 310-864-6651 Terms: C.O.D.				
	40674 UNAPP. CASH		08/05/04	107.00-	.00	.00	107.00-	.00	.00
R.MATA TOTAL				107.00-	.00	.00	107.00-	.00	.00

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
R.MITC ROBERT MITCHELL			A/P:		Ph#: 343-581-2112 Terms: C.O.D.				
	41267 UNAPP. CASH		10/12/04	80.00-	80.00-	.00	.00	.00	.00
R.MITC TOTAL				80.00-	80.00-	.00	.00	.00	.00
R.NADO ROGER NADOW			A/P:		Ph#: 949 852-8161 Terms: C.O.D.				
	41147 UNAPP. CASH		09/30/04	160.50-	.00	160.50-	.00	.00	.00
	28213 28213 A	33977	10/20/04	160.50	160.50	.00	.00	.00	.00
R.NADO TOTAL				.00	160.50	160.50-	.00	.00	.00
R.SMAR ROBERT SMART			A/P:		Ph#: 949-493-3748 Terms: C.O.D.				
	41234 UNAPP. CASH		10/07/04	125.00-	125.00-	.00	.00	.00	.00
R.SMAR TOTAL				125.00-	125.00-	.00	.00	.00	.00
R.TARR ROBERT TARRABE			A/P:		Ph#: 714-746-7149 Terms: C.O.D.				
	36660 UNAPP. CASH		08/19/03	30.00-	.00	.00	.00	.00	30.00-
R.TARR TOTAL				30.00-	.00	.00	.00	.00	30.00-
RACETE RACE TECH			A/P:		Ph#: 909-279-6655 Terms: COMPANY CKOK				
	27892 27892 B	0015585	09/02/04	5.49	.00	.00	5.49	.00	.00
RACETE TOTAL				5.49	.00	.00	5.49	.00	.00
RBAUER RICK BAUER			A/P:		Ph#: 775-537-0866 Terms: C.O.D.				
	41375 UNAPP. CASH		10/21/04	340.00-	340.00-	.00	.00	.00	.00
RBAUER TOTAL				340.00-	340.00-	.00	.00	.00	.00
RBORAC R.B.O. RACING			A/P:		Ph#: 717-442-8506 Terms: C.O.D.				
	CRDT/M. 22069 a	32173	06/08/04	248.45-	.00	.00	.00	.00	248.45-
RBORAC TOTAL				248.45-	.00	.00	.00	.00	248.45-
RGORDO ROGER GORDON			A/P:		Ph#: 419-358-0137 Terms: C.O.D.				
	22887 22887 A	32336/32344	02/24/04	39.80	.00	.00	.00	.00	39.80
RGORDO TOTAL				39.80	.00	.00	.00	.00	39.80
RIVERA RIVERA ENGINEERING, INC.			A/P:KARLEEN CAMPBELL		Ph#: 562 907-2600 Terms: 1% 10 Net 30				
	27635 27635 A	8537	08/17/04	990.05	.00	.00	990.05	.00	.00
RIVERA TOTAL				990.05	.00	.00	990.05	.00	.00
RJD RJD INDUSTRIES			A/P:		Ph#: 800-344-4753 Terms: C.O.D.				
	41366 UNAPP. CASH		10/21/04	107.00-	107.00-	.00	.00	.00	.00
RJD TOTAL				107.00-	107.00-	.00	.00	.00	.00
RKSPOR RK SPORT			A/P:SANDRA FAX909 894-7914		Ph#: 909 894-7883 Terms: 1% 10 Net 30				
	27798 27798 A	0017828	09/07/04	1224.00	.00	1224.00	.00	.00	.00
	27798 27798 B	0017828	10/04/04	55.00	55.00	.00	.00	.00	.00
	28226 28226 A	0017978	10/04/04	1100.00	1100.00	.00	.00	.00	.00
RKSPOR TOTAL				2379.00	1155.00	1224.00	.00	.00	.00

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
RMK	RMK		A/P:		Ph#: 714-920-9969 Terms: C.O.D.				
	28470 28470 A	36253	10/29/04	107.00	107.00	.00	.00	.00	.00
RMK	TOTAL			107.00	107.00	.00	.00	.00	.00
RNELSO	RICH NELSON		A/P:		Ph#: 949-795-3788 Terms: C.O.D.				
	38906 UNAPP. CASH		04/06/04	30.75-	.00	.00	.00	.00	30.75-
RNELSO	TOTAL			30.75-	.00	.00	.00	.00	30.75-
RONTUR	RON TURNER CYCLES		A/P:		Ph#: 904-641-0212 Terms: COMPANY CKOK				
	28228 28228 B	34177	10/26/04	113.03	113.03	.00	.00	.00	.00
RONTUR	TOTAL			113.03	113.03	.00	.00	.00	.00
S&SMOT	S & S MOTORCYCLE		A/P:		Ph#: 337 802-1313 Terms: C.O.D.				
	40525 UNAPP. CASH		07/21/04	2.20-	.00	.00	.00	2.20-	.00
S&SMOT	TOTAL			2.20-	.00	.00	.00	2.20-	.00
S.CUSE	SCOTT CUSENZ		A/P:		Ph#: 585-621-6854 Terms: C.O.D.				
	25422 25422 B	33271	08/31/04	160.50	.00	.00	160.50	.00	.00
S.CUSE	TOTAL			160.50	.00	.00	160.50	.00	.00
S.DAWS	SCOTT DAWS		A/P:		Ph#: 613-842-8621 Terms: C.O.D.				
	25203 25203 A	33211	04/13/04	526.50	.00	.00	.00	.00	526.50
S.DAWS	TOTAL			526.50	.00	.00	.00	.00	526.50
S.PAPP	STEVEN PAPP		A/P:		Ph#: 626.852.7891 Terms: C.O.D.				
	33643 UNAPP. CASH		12/10/02	35.00-	.00	.00	.00	.00	35.00-
S.PAPP	TOTAL			35.00-	.00	.00	.00	.00	35.00-
S.POSP	SANDY POSPISIL		A/P:		Ph#: 949 721-8322 Terms: C.O.D.				
	40304 UNAPP. CASH		06/30/04	41.73-	.00	.00	.00	.00	41.73-
	40360 UNAPP. CASH		07/06/04	111.28-	.00	.00	.00	111.28-	.00
	40614 UNAPP. CASH		07/29/04	94.22-	.00	.00	.00	94.22-	.00
S.POSP	TOTAL			247.23-	.00	.00	.00	205.50-	41.73-
S.RHEI	SCOTT RHEINISH		A/P:		Ph#: 714-282-5090 Terms: C.O.D.				
	27038 27038 A	33753	08/27/04	77.80	.00	.00	77.80	.00	.00
S.RHEI	TOTAL			77.80	.00	.00	77.80	.00	.00
S.RUIZ	SALVADOR RUIZ		A/P:		Ph#: 714-533-0295 Terms: C.O.D.				
	41146 UNAPP. CASH		09/30/04	100.00-	.00	100.00-	.00	.00	.00
S.RUIZ	TOTAL			100.00-	.00	100.00-	.00	.00	.00
SCCHRO	SOCAL CHROME/EDGE MOTORCYCLE		A/P:		Ph#: 310-350-7308 Terms: C.O.D.				
	25415 25415 A	276	04/09/04	353.10	.00	.00	.00	.00	353.10
	25415 25415 B	276	05/12/04	197.95	.00	.00	.00	.00	197.95
	39619 UNAPP. CASH		05/14/04	4.00-	.00	.00	.00	.00	4.00-
	25415 25415 C	276	08/31/04	593.85	.00	.00	593.85	.00	.00

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
SCCHRO SOCAL CHROME/EDGE MOTORCYCLE			A/P:		Ph#: 310-350-7308 Terms: C.O.D.				
	25723 25723 A	GOLD	08/31/04	240.75	.00	.00	240.75	.00	.00
SCCHRO TOTAL				1381.65	.00	.00	834.60	.00	547.05
SCOTTD SCOTT DRAKE ENTERPRISES, INC.			A/P:BEVERY OR JOAN		Ph#: 805 988-9992 Terms: 1% 10 Net 30				
	15537 15537 B	001699-00	01/09/03	1536.79	.00	.00	.00	.00	1536.79
	16547 16547 B	002096-00	01/30/03	8.03	.00	.00	.00	.00	8.03
	19237 19237 K	002929-00	10/23/03	121.98	.00	.00	.00	.00	121.98
SCOTTD TOTAL				1666.80	.00	.00	.00	.00	1666.80
SERSPE SERVICE SPECIALIST--IRVINE			A/P:		Ph#: 949-458-1410 Terms: C.O.D.				Terr: 25581/92692
	28484 28484 A	IR-T3516	10/21/04	2216.00	2216.00	.00	.00	.00	.00
	41371 UNAPP. CASH		10/21/04	2216.00-	2216.00-	.00	.00	.00	.00
SERSPE TOTAL				.00	.00	.00	.00	.00	.00
SHAANJ SHAAN JOHNSON			A/P:		Ph#: 919-423-8810 Terms: C.O.D.				
	26467 26467 A	33577	09/28/04	445.90	.00	445.90	.00	.00	.00
	26669 26669 A	33631	09/28/04	150.29	.00	150.29	.00	.00	.00
SHAANJ TOTAL				596.19	.00	596.19	.00	.00	.00
SHOWCA SHOWCARZ			A/P:		Ph#: 843-293-8810 Terms: C.O.D.				
	28121 28121 B	2485	10/20/04	75.63	75.63	.00	.00	.00	.00
SHOWCA TOTAL				75.63	75.63	.00	.00	.00	.00
SHOWT SHOWTIME CUSTOM SPORT BIKES INC.			A/P:		Ph#: 727-531-9796 Terms: C.O.D.				
	27649 27649 A	072404	09/09/04	263.95	.00	263.95	.00	.00	.00
	27709 27709 A	070404	09/10/04	255.98	.00	255.98	.00	.00	.00
	27649 27649 B	072404	10/14/04	28.55	28.55	.00	.00	.00	.00
	27709 27709 B	070404	10/14/04	41.98	41.98	.00	.00	.00	.00
SHOWT TOTAL				590.46	70.53	519.93	.00	.00	.00
SIGNAL SIGNAL DYNAMICS CORP.			A/P:		Ph#: 954-523-5959 Terms: NET 30				
	27956 27956 A	2207	09/27/04	1237.96	.00	1237.96	.00	.00	.00
SIGNAL TOTAL				1237.96	.00	1237.96	.00	.00	.00
SIMIVA SIMI VALLEY HARLEY DAVIDSON			A/P:		Ph#: 805-592-9555 Terms: COMPANY CKOK				
	28126 28126 A	34160	10/21/04	162.41	162.41	.00	.00	.00	.00
SIMIVA TOTAL				162.41	162.41	.00	.00	.00	.00
SOHO SOHO			A/P:		Ph#: 281-772-1220 Terms: C.O.D.				
	28625 UNAPP. CASH		05/26/04	23.79-	.00	.00	.00	.00	23.79-
SOHO TOTAL				23.79-	.00	.00	.00	.00	23.79-
SPDWXE SPEED WORX ENTERPRIZES			A/P:		Ph#: 202-271-4081 Terms: C.O.D.				
	CRDT/M. 24889 a	415	03/31/04	51.96-	.00	.00	.00	.00	51.96-
	CRDT/M. 24998 a	411	03/31/04	23.10-	.00	.00	.00	.00	23.10-
	CRDT/M. 25174 a	416	03/31/04	15.00-	.00	.00	.00	.00	15.00-

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
SPDWXE SPEED WORX ENTERPRIZES			A/P:		Ph#: 202-271-4081 Terms: C.O.D.				
SPDWXE TOTAL				90.06-	.00	.00	.00	.00	90.06-
SPECCO SPECIALTY COMPANY			A/P:		Ph#: 701-837-4700 Terms: COMPANY CKOK				
28234	28234 B	09004-4	10/15/04	67.94	67.94	.00	.00	.00	.00
SPECCO TOTAL				67.94	67.94	.00	.00	.00	.00
SPORTC SPORT CHROME			A/P:		Ph#: 714 799-9900 Terms: NET 7				
27595	27595 I	080904	09/23/04	264.66	.00	264.66	.00	.00	.00
27598	27598 H	072904	09/23/04	120.00	.00	120.00	.00	.00	.00
27669	27669 N	080204	09/23/04	240.00	.00	240.00	.00	.00	.00
27674	27674 K	081204	09/23/04	400.00	.00	400.00	.00	.00	.00
27674	27674 L	081204	09/23/04	275.00	.00	275.00	.00	.00	.00
27716	27716 N	081704	09/23/04	240.00	.00	240.00	.00	.00	.00
27716	27716 O	081704	09/23/04	240.00	.00	240.00	.00	.00	.00
27764	27764 L	081904	09/23/04	240.00	.00	240.00	.00	.00	.00
27764	27764 M	081904	09/23/04	120.00	.00	120.00	.00	.00	.00
27774	27774 B	169	09/23/04	14.00	.00	14.00	.00	.00	.00
27779	27779 F	082004	09/23/04	155.00	.00	155.00	.00	.00	.00
27818	27818 I	082304	09/23/04	130.00	.00	130.00	.00	.00	.00
27818	27818 J	082304	09/23/04	240.00	.00	240.00	.00	.00	.00
27915	27915 E	082404	09/23/04	240.00	.00	240.00	.00	.00	.00
27915	27915 F	082404	09/23/04	120.00	.00	120.00	.00	.00	.00
27920	27920 A	333	09/23/04	37.50	.00	37.50	.00	.00	.00
27992	27992 F	082504	09/23/04	120.00	.00	120.00	.00	.00	.00
27993	27993 F	082604	09/23/04	480.00	.00	480.00	.00	.00	.00
27994	27994 C	090104	09/23/04	155.00	.00	155.00	.00	.00	.00
27994	27994 D	090104	09/23/04	720.00	.00	720.00	.00	.00	.00
27995	27995 C	083004	09/23/04	120.00	.00	120.00	.00	.00	.00
27995	27995 D	083004	09/23/04	240.00	.00	240.00	.00	.00	.00
27995	27995 E	083004	09/23/04	635.00	.00	635.00	.00	.00	.00
27996	27996 G	083104	09/23/04	240.00	.00	240.00	.00	.00	.00
27996	27996 H	083104	09/23/04	120.00	.00	120.00	.00	.00	.00
27996	27996 I	083104	09/23/04	720.00	.00	720.00	.00	.00	.00
28014	28014 A	090204	09/23/04	120.00	.00	120.00	.00	.00	.00
28023	28023 A	373	09/23/04	220.00	.00	220.00	.00	.00	.00
28034	28034 A	386	09/23/04	65.00	.00	65.00	.00	.00	.00
28035	28035 A	385	09/23/04	65.00	.00	65.00	.00	.00	.00
28036	28036 A	389	09/23/04	65.00	.00	65.00	.00	.00	.00
28037	28037 A	383	09/23/04	65.00	.00	65.00	.00	.00	.00
28044	28044 A	375	09/23/04	10.00	.00	10.00	.00	.00	.00
28077	28077 A	391	09/23/04	65.00	.00	65.00	.00	.00	.00
28078	28078 A	390	09/23/04	75.00	.00	75.00	.00	.00	.00
28079	28079 A	388	09/23/04	65.00	.00	65.00	.00	.00	.00
28080	28080 A	387	09/23/04	65.00	.00	65.00	.00	.00	.00
28081	28081 A	398	09/23/04	330.00	.00	330.00	.00	.00	.00
28083	28083 A	384	09/23/04	65.00	.00	65.00	.00	.00	.00

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
SPORTC SPORT CHROME			A/P:		Ph#: 714 799-9900 Terms: NET 7				
28084	28084 A	400	09/23/04	30.00	.00	30.00	.00	.00	.00
28093	28093 A	090304	09/23/04	265.00	.00	265.00	.00	.00	.00
28094	28094 A	090804	09/23/04	352.32	.00	352.32	.00	.00	.00
28094	28094 B	090804	09/23/04	480.00	.00	480.00	.00	.00	.00
28095	28095 B	090904	09/23/04	360.00	.00	360.00	.00	.00	.00
28095	28095 C	090904	09/23/04	600.00	.00	600.00	.00	.00	.00
28095	28095 D	090904	09/23/04	120.00	.00	120.00	.00	.00	.00
28099	28099 A	415	09/23/04	85.00	.00	85.00	.00	.00	.00
28100	28100 A	416	09/23/04	85.00	.00	85.00	.00	.00	.00
28152	28152 B	091004	09/23/04	510.00	.00	510.00	.00	.00	.00
28152	28152 C	091004	09/23/04	240.00	.00	240.00	.00	.00	.00
28152	28152 D	091004	09/23/04	1800.00	.00	1800.00	.00	.00	.00
28153	28153 B	091304	09/23/04	120.00	.00	120.00	.00	.00	.00
28154	28154 A	091404	09/23/04	120.00	.00	120.00	.00	.00	.00
28154	28154 B	091404	09/23/04	120.00	.00	120.00	.00	.00	.00
28154	28154 C	091404	09/23/04	720.00	.00	720.00	.00	.00	.00
28170	28170 A	456	09/23/04	175.00	.00	175.00	.00	.00	.00
28171	28171 A	412	09/23/04	79.00	.00	79.00	.00	.00	.00
27593	27593 P	080304	09/27/04	120.00	.00	120.00	.00	.00	.00
27818	27818 K	082304	09/27/04	120.00	.00	120.00	.00	.00	.00
27915	27915 G	082404	09/27/04	240.00	.00	240.00	.00	.00	.00
27974	27974 A	341	09/27/04	20.00	.00	20.00	.00	.00	.00
27992	27992 G	082504	09/27/04	155.00	.00	155.00	.00	.00	.00
28014	28014 B	090204	09/27/04	120.00	.00	120.00	.00	.00	.00
28152	28152 E	091004	09/27/04	490.00	.00	490.00	.00	.00	.00
28153	28153 C	091304	09/27/04	275.00	.00	275.00	.00	.00	.00
28154	28154 D	091404	09/27/04	1570.00	.00	1570.00	.00	.00	.00
28181	28181 A	092004	09/27/04	360.00	.00	360.00	.00	.00	.00
27261	27261 X	071404	09/28/04	155.00	.00	155.00	.00	.00	.00
27595	27595 J	080904	09/28/04	155.00	.00	155.00	.00	.00	.00
27669	27669 O	080204	09/28/04	155.00	.00	155.00	.00	.00	.00
27716	27716 P	081704	09/28/04	400.00	.00	400.00	.00	.00	.00
27779	27779 G	082004	09/28/04	120.00	.00	120.00	.00	.00	.00
27915	27915 H	082404	09/28/04	120.00	.00	120.00	.00	.00	.00
27994	27994 E	090104	09/28/04	120.00	.00	120.00	.00	.00	.00
27996	27996 J	083104	09/28/04	120.00	.00	120.00	.00	.00	.00
28095	28095 E	090904	09/28/04	120.00	.00	120.00	.00	.00	.00
28152	28152 F	091004	09/28/04	120.00	.00	120.00	.00	.00	.00
28154	28154 E	091404	09/28/04	240.00	.00	240.00	.00	.00	.00
28181	28181 B	092004	09/28/04	240.00	.00	240.00	.00	.00	.00
27357	27357 G	071604	09/29/04	120.00	.00	120.00	.00	.00	.00
27595	27595 K	080904	09/29/04	120.00	.00	120.00	.00	.00	.00
27674	27674 M	081204	09/29/04	120.00	.00	120.00	.00	.00	.00
27764	27764 N	081904	09/29/04	240.00	.00	240.00	.00	.00	.00
27915	27915 I	082404	09/29/04	370.00	.00	370.00	.00	.00	.00
27992	27992 H	082504	09/29/04	120.00	.00	120.00	.00	.00	.00

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
SPORTC SPORT CHROME			A/P:		Ph#: 714 799-9900 Terms: NET 7				
27994	27994 F	090104	09/29/04	120.00	.00	120.00	.00	.00	.00
27995	27995 F	083004	09/29/04	130.00	.00	130.00	.00	.00	.00
28152	28152 G	091004	09/29/04	240.00	.00	240.00	.00	.00	.00
28154	28154 F	091404	09/29/04	120.00	.00	120.00	.00	.00	.00
28181	28181 C	092004	09/29/04	160.00	.00	160.00	.00	.00	.00
28259	28259 A	0922/23/24	09/29/04	435.00	.00	435.00	.00	.00	.00
28260	28260 A	092404	09/29/04	180.00	.00	180.00	.00	.00	.00
26864	26864 S	062104	09/30/04	120.00	.00	120.00	.00	.00	.00
27185	27185 V	070904	09/30/04	120.00	.00	120.00	.00	.00	.00
27263	27263 N	071504	09/30/04	155.00	.00	155.00	.00	.00	.00
27358	27358 S	072004	09/30/04	120.00	.00	120.00	.00	.00	.00
27595	27595 L	080904	09/30/04	465.00	.00	465.00	.00	.00	.00
27595	27595 M	080904	09/30/04	120.00	.00	120.00	.00	.00	.00
27645	27645 J	081304	09/30/04	120.00	.00	120.00	.00	.00	.00
27669	27669 P	080204	09/30/04	120.00	.00	120.00	.00	.00	.00
27674	27674 N	081204	09/30/04	120.00	.00	120.00	.00	.00	.00
27674	27674 O	081204	09/30/04	120.00	.00	120.00	.00	.00	.00
27716	27716 Q	081704	09/30/04	240.00	.00	240.00	.00	.00	.00
27764	27764 O	081904	09/30/04	130.00	.00	130.00	.00	.00	.00
27915	27915 J	082404	09/30/04	120.00	.00	120.00	.00	.00	.00
27993	27993 G	082604	09/30/04	155.00	.00	155.00	.00	.00	.00
27995	27995 G	083004	09/30/04	260.00	.00	260.00	.00	.00	.00
28095	28095 F	090904	09/30/04	120.00	.00	120.00	.00	.00	.00
28152	28152 H	091004	09/30/04	120.00	.00	120.00	.00	.00	.00
28154	28154 G	091404	09/30/04	120.00	.00	120.00	.00	.00	.00
28181	28181 D	092004	09/30/04	120.00	.00	120.00	.00	.00	.00
28210	28210 A	463	09/30/04	85.00	.00	85.00	.00	.00	.00
28263	28263 A	092104	09/30/04	720.00	.00	720.00	.00	.00	.00
28263	28263 B	092104	09/30/04	120.00	.00	120.00	.00	.00	.00
28264	28264 A	092204	09/30/04	645.00	.00	645.00	.00	.00	.00
28264	28264 B	092204	09/30/04	615.00	.00	615.00	.00	.00	.00
28265	28265 A	092304	09/30/04	240.00	.00	240.00	.00	.00	.00
28266	28266 A	092404	09/30/04	240.00	.00	240.00	.00	.00	.00
27764	27764 P	081904	10/04/04	120.00	120.00	.00	.00	.00	.00
27765	27765 A	276	10/04/04	558.00	558.00	.00	.00	.00	.00
27779	27779 H	082004	10/04/04	120.00	120.00	.00	.00	.00	.00
27915	27915 K	082404	10/04/04	120.00	120.00	.00	.00	.00	.00
28038	28038 A	382	10/04/04	14.00	14.00	.00	.00	.00	.00
28094	28094 C	090804	10/04/04	120.00	120.00	.00	.00	.00	.00
28094	28094 D	090804	10/04/04	120.00	120.00	.00	.00	.00	.00
28152	28152 I	091004	10/04/04	120.00	120.00	.00	.00	.00	.00
28154	28154 H	091404	10/04/04	250.00	250.00	.00	.00	.00	.00
28193	28193 A	446	10/04/04	10.00	10.00	.00	.00	.00	.00
28203	28203 A	473	10/04/04	46.00	46.00	.00	.00	.00	.00
28204	28204 A	474	10/04/04	46.00	46.00	.00	.00	.00	.00
28205	28205 A	465	10/04/04	46.00	46.00	.00	.00	.00	.00

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
SPORTC SPORT CHROME			A/P:		Ph#: 714 799-9900 Terms: NET 7				
28206	28206 A	470	10/04/04	46.00	46.00	.00	.00	.00	.00
28209	28209 A	471	10/04/04	46.00	46.00	.00	.00	.00	.00
28263	28263 C	092104	10/04/04	120.00	120.00	.00	.00	.00	.00
28264	28264 C	092204	10/04/04	120.00	120.00	.00	.00	.00	.00
28265	28265 B	092304	10/04/04	1080.00	1080.00	.00	.00	.00	.00
28266	28266 B	092404	10/04/04	130.00	130.00	.00	.00	.00	.00
28299	28299 A	092704	10/04/04	130.00	130.00	.00	.00	.00	.00
27922	27922 A	245	10/06/04	1080.00	1080.00	.00	.00	.00	.00
28154	28154 I	091404	10/06/04	120.00	120.00	.00	.00	.00	.00
27358	27358 T	072004	10/07/04	400.00	400.00	.00	.00	.00	.00
27674	27674 P	081204	10/07/04	135.00	135.00	.00	.00	.00	.00
27764	27764 Q	081904	10/07/04	155.00	155.00	.00	.00	.00	.00
27915	27915 L	082404	10/07/04	155.00	155.00	.00	.00	.00	.00
27992	27992 I	082504	10/07/04	155.00	155.00	.00	.00	.00	.00
27995	27995 H	083004	10/07/04	120.00	120.00	.00	.00	.00	.00
28115	28115 A	417	10/07/04	300.00	300.00	.00	.00	.00	.00
28359	28359 A	092704	10/07/04	1200.00	1200.00	.00	.00	.00	.00
28359	28359 B	092704	10/07/04	120.00	120.00	.00	.00	.00	.00
28360	28360 A	092904	10/07/04	240.00	240.00	.00	.00	.00	.00
28360	28360 B	092904	10/07/04	240.00	240.00	.00	.00	.00	.00
28361	28361 A	093004	10/07/04	360.00	360.00	.00	.00	.00	.00
27669	27669 Q	080204	10/11/04	285.00	285.00	.00	.00	.00	.00
27764	27764 R	081904	10/11/04	310.00	310.00	.00	.00	.00	.00
27793	27793 A	288	10/11/04	250.00	250.00	.00	.00	.00	.00
27994	27994 G	090104	10/11/04	310.00	310.00	.00	.00	.00	.00
28265	28265 D	092304	10/11/04	155.00	155.00	.00	.00	.00	.00
28266	28266 C	092404	10/11/04	155.00	155.00	.00	.00	.00	.00
28311	28311 A	517	10/11/04	1.00	1.00	.00	.00	.00	.00
28361	28361 B	093004	10/11/04	75.00	75.00	.00	.00	.00	.00
28364	28364 A	100104	10/11/04	840.00	840.00	.00	.00	.00	.00
27674	27674 Q	081204	10/12/04	400.00	400.00	.00	.00	.00	.00
27992	27992 J	082504	10/12/04	155.00	155.00	.00	.00	.00	.00
28154	28154 J	091404	10/12/04	400.00	400.00	.00	.00	.00	.00
28264	28264 D	092204	10/12/04	165.00	165.00	.00	.00	.00	.00
28360	28360 C	092904	10/12/04	155.00	155.00	.00	.00	.00	.00
28365	28365 A	100404	10/12/04	240.00	240.00	.00	.00	.00	.00
27358	27358 U	072004	10/14/04	400.00	400.00	.00	.00	.00	.00
27426	27426 T	072804	10/14/04	130.00	130.00	.00	.00	.00	.00
27595	27595 N	080904	10/14/04	275.00	275.00	.00	.00	.00	.00
27645	27645 K	081304	10/14/04	120.00	120.00	.00	.00	.00	.00
27674	27674 R	081204	10/14/04	90.00	90.00	.00	.00	.00	.00
27674	27674 S	081204	10/14/04	135.00	135.00	.00	.00	.00	.00
27764	27764 S	081904	10/14/04	130.00	130.00	.00	.00	.00	.00
27765	27765 B	276	10/14/04	75.00	75.00	.00	.00	.00	.00
27915	27915 M	082404	10/14/04	165.00	165.00	.00	.00	.00	.00
27915	27915 N	082404	10/14/04	120.00	120.00	.00	.00	.00	.00

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
SPORTC SPORT CHROME			A/P:		Ph#: 714 799-9900 Terms: NET 7				
27970	27970 A	290	10/14/04	120.00	120.00	.00	.00	.00	.00
27992	27992 K	082504	10/14/04	275.00	275.00	.00	.00	.00	.00
27993	27993 H	082604	10/14/04	120.00	120.00	.00	.00	.00	.00
27994	27994 H	090104	10/14/04	160.00	160.00	.00	.00	.00	.00
27995	27995 I	083004	10/14/04	135.00	135.00	.00	.00	.00	.00
28033	28033 A	353	10/14/04	55.00	55.00	.00	.00	.00	.00
28094	28094 E	090804	10/14/04	155.00	155.00	.00	.00	.00	.00
28094	28094 F	090804	10/14/04	155.00	155.00	.00	.00	.00	.00
28131	28131 A	374	10/14/04	50.00	50.00	.00	.00	.00	.00
28152	28152 J	091004	10/14/04	120.00	120.00	.00	.00	.00	.00
28154	28154 K	091404	10/14/04	120.00	120.00	.00	.00	.00	.00
28181	28181 E	092004	10/14/04	120.00	120.00	.00	.00	.00	.00
28197	28197 A	395	10/14/04	35.00	35.00	.00	.00	.00	.00
28200	28200 A	378	10/14/04	155.00	155.00	.00	.00	.00	.00
28243	28243 A	487	10/14/04	20.00	20.00	.00	.00	.00	.00
28244	28244 A	483	10/14/04	50.00	50.00	.00	.00	.00	.00
28263	28263 D	092104	10/14/04	120.00	120.00	.00	.00	.00	.00
28264	28264 E	092204	10/14/04	400.00	400.00	.00	.00	.00	.00
28264	28264 F	092204	10/14/04	270.00	270.00	.00	.00	.00	.00
28265	28265 E	092304	10/14/04	400.00	400.00	.00	.00	.00	.00
28266	28266 D	092404	10/14/04	120.00	120.00	.00	.00	.00	.00
28275	28275 A	479	10/14/04	20.00	20.00	.00	.00	.00	.00
28293	28293 A	503	10/14/04	145.00	145.00	.00	.00	.00	.00
28359	28359 C	092704	10/14/04	155.00	155.00	.00	.00	.00	.00
28361	28361 C	093004	10/14/04	120.00	120.00	.00	.00	.00	.00
28463	28463 A	100504	10/14/04	840.00	840.00	.00	.00	.00	.00
28466	28466 A	HELP TOBE	10/14/04	126.64	126.64	.00	.00	.00	.00
28486	28486 A	100504	10/14/04	240.00	240.00	.00	.00	.00	.00
28493	28493 A	100804	10/14/04	370.00	370.00	.00	.00	.00	.00
28494	28494 A	100504	10/14/04	155.00	155.00	.00	.00	.00	.00
28495	28495 A	100704	10/14/04	1740.00	1740.00	.00	.00	.00	.00
27995	27995 J	083004	10/18/04	155.00	155.00	.00	.00	.00	.00
28014	28014 C	090204	10/18/04	155.00	155.00	.00	.00	.00	.00
28095	28095 G	090904	10/18/04	400.00	400.00	.00	.00	.00	.00
28172	28172 A	455	10/18/04	95.00	95.00	.00	.00	.00	.00
28188	28188 A	457	10/18/04	1090.00	1090.00	.00	.00	.00	.00
28190	28190 A	404	10/18/04	70.00	70.00	.00	.00	.00	.00
28191	28191 A	411	10/18/04	215.00	215.00	.00	.00	.00	.00
28192	28192 A	440	10/18/04	565.00	565.00	.00	.00	.00	.00
28194	28194 A	448	10/18/04	217.50	217.50	.00	.00	.00	.00
28208	28208 A	410	10/18/04	241.00	241.00	.00	.00	.00	.00
28263	28263 E	092104	10/18/04	275.00	275.00	.00	.00	.00	.00
28265	28265 F	092304	10/18/04	120.00	120.00	.00	.00	.00	.00
28359	28359 D	092704	10/18/04	120.00	120.00	.00	.00	.00	.00
28360	28360 D	092904	10/18/04	120.00	120.00	.00	.00	.00	.00
28365	28365 B	100404	10/18/04	130.00	130.00	.00	.00	.00	.00

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
SPORTC SPORT CHROME			A/P:		Ph#: 714 799-9900 Terms: NET 7				
28496	28496 A	100504	10/18/04	120.00	120.00	.00	.00	.00	.00
28497	28497 A	100804	10/18/04	1100.00	1100.00	.00	.00	.00	.00
28497	28497 B	100804	10/18/04	130.00	130.00	.00	.00	.00	.00
28509	28509 A	100704	10/18/04	840.00	840.00	.00	.00	.00	.00
28509	28509 B	100704	10/18/04	120.00	120.00	.00	.00	.00	.00
28512	28512 A	101204	10/18/04	255.00	255.00	.00	.00	.00	.00
28513	28513 A	101104	10/18/04	85.00	85.00	.00	.00	.00	.00
27235	27235 A	915	10/20/04	65.00	65.00	.00	.00	.00	.00
27924	27924 A	331	10/20/04	250.00	250.00	.00	.00	.00	.00
27972	27972 A	243	10/20/04	65.00	65.00	.00	.00	.00	.00
27994	27994 I	090104	10/20/04	400.00	400.00	.00	.00	.00	.00
28094	28094 G	090804	10/20/04	155.00	155.00	.00	.00	.00	.00
28095	28095 H	090904	10/20/04	155.00	155.00	.00	.00	.00	.00
28195	28195 A	430	10/20/04	260.00	260.00	.00	.00	.00	.00
28264	28264 G	092204	10/20/04	120.00	120.00	.00	.00	.00	.00
28264	28264 H	092204	10/20/04	90.00	90.00	.00	.00	.00	.00
28266	28266 E	092404	10/20/04	192.00	192.00	.00	.00	.00	.00
28292	28292 A	433	10/20/04	30.00	30.00	.00	.00	.00	.00
28303	28303 A	514	10/20/04	40.00	40.00	.00	.00	.00	.00
28344	28344 A	482	10/20/04	482.00	482.00	.00	.00	.00	.00
28346	28346 A	181	10/20/04	90.00	90.00	.00	.00	.00	.00
28351	28351 A	502	10/20/04	60.00	60.00	.00	.00	.00	.00
28353	28353 A	519	10/20/04	40.00	40.00	.00	.00	.00	.00
28359	28359 E	092704	10/20/04	400.00	400.00	.00	.00	.00	.00
28360	28360 F	092904	10/20/04	400.00	400.00	.00	.00	.00	.00
28365	28365 C	100404	10/20/04	130.00	130.00	.00	.00	.00	.00
28427	28427 A	534	10/20/04	10.00	10.00	.00	.00	.00	.00
28487	28487 A	565	10/20/04	40.00	40.00	.00	.00	.00	.00
28489	28489 A	558	10/20/04	40.00	40.00	.00	.00	.00	.00
28490	28490 A	559	10/20/04	40.00	40.00	.00	.00	.00	.00
28497	28497 C	100804	10/20/04	240.00	240.00	.00	.00	.00	.00
28509	28509 C	100704	10/20/04	1114.00	1114.00	.00	.00	.00	.00
28513	28513 B	101104	10/20/04	360.00	360.00	.00	.00	.00	.00
28514	28514 A	101204	10/20/04	120.00	120.00	.00	.00	.00	.00
28515	28515 A	101304	10/20/04	600.00	600.00	.00	.00	.00	.00
27992	27992 L	082504	10/21/04	155.00	155.00	.00	.00	.00	.00
27994	27994 J	090104	10/21/04	160.00	160.00	.00	.00	.00	.00
28014	28014 D	090204	10/21/04	155.00	155.00	.00	.00	.00	.00
28094	28094 H	090804	10/21/04	155.00	155.00	.00	.00	.00	.00
28095	28095 I	090904	10/21/04	400.00	400.00	.00	.00	.00	.00
28265	28265 G	092304	10/21/04	155.00	155.00	.00	.00	.00	.00
28266	28266 F	092404	10/21/04	72.00	72.00	.00	.00	.00	.00
28304	28304 A	508	10/21/04	30.00	30.00	.00	.00	.00	.00
28348	28348 A	520	10/21/04	220.00	220.00	.00	.00	.00	.00
28509	28509 D	100704	10/21/04	120.00	120.00	.00	.00	.00	.00
28513	28513 C	101104	10/21/04	120.00	120.00	.00	.00	.00	.00

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
SPORTC SPORT CHROME			A/P:		Ph#: 714 799-9900 Terms: NET 7				
28514	28514 B	101204	10/21/04	120.00	120.00	.00	.00	.00	.00
28573	28573 A	594	10/21/04	51.00	51.00	.00	.00	.00	.00
24993	24993 T	030404	10/26/04	155.00	155.00	.00	.00	.00	.00
27674	27674 T	081204	10/26/04	155.00	155.00	.00	.00	.00	.00
27716	27716 R	081704	10/26/04	240.00	240.00	.00	.00	.00	.00
27992	27992 M	082504	10/26/04	155.00	155.00	.00	.00	.00	.00
27993	27993 I	082604	10/26/04	120.00	120.00	.00	.00	.00	.00
27994	27994 K	090104	10/26/04	155.00	155.00	.00	.00	.00	.00
27995	27995 K	083004	10/26/04	130.00	130.00	.00	.00	.00	.00
28095	28095 J	090904	10/26/04	120.00	120.00	.00	.00	.00	.00
28181	28181 F	092004	10/26/04	120.00	120.00	.00	.00	.00	.00
28198	28198 A	413	10/26/04	147.00	147.00	.00	.00	.00	.00
28264	28264 I	092204	10/26/04	310.00	310.00	.00	.00	.00	.00
28266	28266 G	092404	10/26/04	145.00	145.00	.00	.00	.00	.00
28266	28266 H	092404	10/26/04	155.00	155.00	.00	.00	.00	.00
28345	28345 A	499	10/26/04	377.50	377.50	.00	.00	.00	.00
28347	28347 A	516	10/26/04	240.00	240.00	.00	.00	.00	.00
28349	28349 A	392	10/26/04	85.00	85.00	.00	.00	.00	.00
28350	28350 A	473	10/26/04	85.00	85.00	.00	.00	.00	.00
28359	28359 F	092704	10/26/04	155.00	155.00	.00	.00	.00	.00
28360	28360 G	092904	10/26/04	120.00	120.00	.00	.00	.00	.00
28364	28364 D	100104	10/26/04	165.00	165.00	.00	.00	.00	.00
28478	28478 A	535	10/26/04	110.00	110.00	.00	.00	.00	.00
28480	28480 A	550	10/26/04	71.00	71.00	.00	.00	.00	.00
28482	28482 A	555	10/26/04	100.00	100.00	.00	.00	.00	.00
28488	28488 A	563	10/26/04	47.50	47.50	.00	.00	.00	.00
28497	28497 D	100804	10/26/04	165.00	165.00	.00	.00	.00	.00
28513	28513 D	101104	10/26/04	155.00	155.00	.00	.00	.00	.00
28575	28575 A	593	10/26/04	40.00	40.00	.00	.00	.00	.00
28605	28605 A	101904	10/26/04	840.00	840.00	.00	.00	.00	.00
28196	28196 A	452	10/27/04	223.00	223.00	.00	.00	.00	.00
28264	28264 J	092204	10/27/04	155.00	155.00	.00	.00	.00	.00
28352	28352 A	222	10/27/04	85.00	85.00	.00	.00	.00	.00
28364	28364 E	100104	10/27/04	640.00	640.00	.00	.00	.00	.00
28425	28425 A	530	10/27/04	60.00	60.00	.00	.00	.00	.00
28477	28477 A	556	10/27/04	60.00	60.00	.00	.00	.00	.00
28479	28479 A	551	10/27/04	51.00	51.00	.00	.00	.00	.00
28496	28496 B	100504	10/27/04	165.00	165.00	.00	.00	.00	.00
28605	28605 B	101904	10/27/04	480.00	480.00	.00	.00	.00	.00
28615	28615 A	102004	10/27/04	480.00	480.00	.00	.00	.00	.00
28619	28619 A	102104	10/27/04	500.00	500.00	.00	.00	.00	.00
27595	27595 O	080904	10/28/04	155.00	155.00	.00	.00	.00	.00
27765	27765 C	276	10/28/04	289.00	289.00	.00	.00	.00	.00
28207	28207 A	469	10/28/04	155.00	155.00	.00	.00	.00	.00
28364	28364 F	100104	10/28/04	165.00	165.00	.00	.00	.00	.00
28365	28365 D	100404	10/28/04	120.00	120.00	.00	.00	.00	.00

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
SPORTC SPORT CHROME			A/P:		Ph#: 714 799-9900 Terms: NET 7				
	28426 28426 A	532	10/28/04	235.00	235.00	.00	.00	.00	.00
	28428 28428 A	533	10/28/04	72.50	72.50	.00	.00	.00	.00
	28475 28475 A	540	10/28/04	329.00	329.00	.00	.00	.00	.00
	28481 28481 A	541	10/28/04	290.00	290.00	.00	.00	.00	.00
	28496 28496 C	100504	10/28/04	120.00	120.00	.00	.00	.00	.00
	28497 28497 E	100804	10/28/04	155.00	155.00	.00	.00	.00	.00
	28509 28509 E	100704	10/28/04	155.00	155.00	.00	.00	.00	.00
	28513 28513 E	101104	10/28/04	240.00	240.00	.00	.00	.00	.00
	28514 28514 C	101204	10/28/04	155.00	155.00	.00	.00	.00	.00
	28566 28566 A	590	10/28/04	50.00	50.00	.00	.00	.00	.00
	28568 28568 A	590	10/28/04	126.00	126.00	.00	.00	.00	.00
	28615 28615 B	102004	10/28/04	250.00	250.00	.00	.00	.00	.00
	28658 28658 A	102604	10/28/04	240.00	240.00	.00	.00	.00	.00
	28693 28693 A	102704	10/28/04	90.00	90.00	.00	.00	.00	.00
	27050 27050 V	063004	10/29/04	130.00	130.00	.00	.00	.00	.00
	27716 27716 S	081704	10/29/04	120.00	120.00	.00	.00	.00	.00
	27915 27915 O	082404	10/29/04	120.00	120.00	.00	.00	.00	.00
	27995 27995 L	083004	10/29/04	120.00	120.00	.00	.00	.00	.00
	28189 28189 A	345	10/29/04	103.00	103.00	.00	.00	.00	.00
	28266 28266 I	092404	10/29/04	144.00	144.00	.00	.00	.00	.00
	28364 28364 G	100104	10/29/04	120.00	120.00	.00	.00	.00	.00
	28496 28496 D	100504	10/29/04	120.00	120.00	.00	.00	.00	.00
	28497 28497 F	100804	10/29/04	120.00	120.00	.00	.00	.00	.00
	28509 28509 F	100704	10/29/04	72.00	72.00	.00	.00	.00	.00
	28513 28513 F	101104	10/29/04	165.00	165.00	.00	.00	.00	.00
	28515 28515 B	101304	10/29/04	465.00	465.00	.00	.00	.00	.00
	28518 28518 A	571	10/29/04	450.00	450.00	.00	.00	.00	.00
	28538 28538 A	101804	10/29/04	120.00	120.00	.00	.00	.00	.00
	28570 28570 A	588	10/29/04	112.50	112.50	.00	.00	.00	.00
	28603 28603 A	101404	10/29/04	635.00	635.00	.00	.00	.00	.00
	28605 28605 C	101904	10/29/04	120.00	120.00	.00	.00	.00	.00
	28615 28615 C	102004	10/29/04	250.00	250.00	.00	.00	.00	.00
	28619 28619 B	102104	10/29/04	240.00	240.00	.00	.00	.00	.00
	28693 28693 B	102704	10/29/04	180.00	180.00	.00	.00	.00	.00
SPORTC TOTAL				78126.62	50324.14	27802.48	.00	.00	.00
SUBURB SUBURBAN MOTORS HARLEY DAVIDSON			A/P:		Ph#: 262 242-2464 Terms: COMPANY CKOK				
	37620 UNAPP. CASH		11/25/03	2.72-	.00	.00	.00	.00	2.72-
SUBURB TOTAL				2.72-	.00	.00	.00	.00	2.72-
SWORKS SPEED WERKS			A/P:		Ph#: 302-672-RACE Terms: C.O.D.				
	25672 25672 A	33363	05/10/04	1310.40	.00	.00	.00	.00	1310.40
SWORKS TOTAL				1310.40	.00	.00	.00	.00	1310.40
T.DILL TOM DILLARD			A/P:		Ph#: 949 770-7400 Terms: C.O.D.				
	41316 UNAPP. CASH		10/14/04	150.00-	150.00-	.00	.00	.00	.00

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
T.DILL TOM DILLARD			A/P:		Ph#: 949 770-7400 Terms: C.O.D.				
T.DILL TOTAL				150.00-	150.00-	.00	.00	.00	.00
T.HRIC TOM HRICIGA			A/P:		Ph#: 951-279-2484 Terms: C.O.D.				
	41148 UNAPP. CASH		09/30/04	85.00-	.00	85.00-	.00	.00	.00
T.HRIC TOTAL				85.00-	.00	85.00-	.00	.00	.00
T.LOND TYRONE LONDON			A/P:		Ph#: 559-473-6568 Terms: C.O.D.				
	28253 28253 A	34178	10/14/04	389.13	389.13	.00	.00	.00	.00
T.LOND TOTAL				389.13	389.13	.00	.00	.00	.00
TBLANC TRAY BLANCHARD			A/P:		Ph#: 318-872-6687 Terms: C.O.D.				
	28280 28280 B	34189	10/27/04	940.08	940.08	.00	.00	.00	.00
TBLANC TOTAL				940.08	940.08	.00	.00	.00	.00
TECHPL TECHPLATE, INC.			A/P:PAULA FAX 909 738-0498		Ph#: 714 634-9254 Terms: 1% 10 Net 30				
	28540 28540 A	10769	10/27/04	75.00	75.00	.00	.00	.00	.00
TECHPL TOTAL				75.00	75.00	.00	.00	.00	.00
TERRYC TERRY COMPONENTS			A/P:KEITH		Ph#: 866-388-3779 Terms: 1% 10 Net 30				
	23628 23628 A	0418	07/21/04	25.09	.00	.00	.00	25.09	.00
TERRYC TOTAL				25.09	.00	.00	.00	25.09	.00
THEAFT THE AFTERMARKET			A/P:		Ph#: 860 939-4234 Terms: C.O.D.				
	26378 26378 E	33593	08/27/04	107.00	.00	.00	107.00	.00	.00
	27682 27682 A	34976	08/27/04	68.78	.00	.00	68.78	.00	.00
THEAFT TOTAL				175.78	.00	.00	175.78	.00	.00
THEGAF THE GAFFOGLIO FAMILY METALCRAFTERS,			A/P:FAX 714 444-3737		Ph#: 714 444-2000 Terms: COMP CHK OK				
	19427 19427 D	0057082	10/24/03	767.19	.00	.00	.00	.00	767.19
	22980 22980 A	FINANCE CHARGE	12/15/03	6.81	.00	.00	.00	.00	6.81
	23439 23439 A	FINANCE CHARGE	01/09/04	21.37	.00	.00	.00	.00	21.37
THEGAF TOTAL				795.37	.00	.00	.00	.00	795.37
THOMP THOMPSONS CUSTOM CYCLES			A/P:		Ph#: 843 383-9612 Terms: C.O.D.				
	28161 28161 A	376759	10/28/04	345.10	345.10	.00	.00	.00	.00
THOMP TOTAL				345.10	345.10	.00	.00	.00	.00
THURDE THURDERS AVE AUTO SALES			A/P:JOHAN		Ph#: 401-781-6481 Terms: C.O.D.				
	26379 26379 A	EDWIN	05/25/04	405.43	.00	.00	.00	.00	405.43
THURDE TOTAL				405.43	.00	.00	.00	.00	405.43
TMOORE T.MOORE			A/P:		Ph#: 916-685-5894 Terms: C.O.D.				
	28107 28107 A	34148	10/04/04	203.44	203.44	.00	.00	.00	.00
TMOORE TOTAL				203.44	203.44	.00	.00	.00	.00

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
TNTMOT TNT MOTORSPORTS			A/P:TOREY		Ph#: 757-672-0998 Terms: C.O.D.				
	40030 UNAPP. CASH		06/07/04	78.59-	.00	.00	.00	.00	78.59-
TNTMOT TOTAL				78.59-	.00	.00	.00	.00	78.59-
TPCHOM TPC HOMES			A/P:		Ph#: 919-662-0652 Terms: C.O.D.				
	CRDT/M. 27340 a	33827	10/06/04	26.69-	26.69-	.00	.00	.00	.00
TPCHOM TOTAL				26.69-	26.69-	.00	.00	.00	.00
TRIPLP TRIPLE PLATE CUSTOMS			A/P:		Ph#: 302-709-2165 Terms: C.O.D.				
	22717 22717 A	32306	12/12/03	371.44	.00	.00	.00	.00	371.44
TRIPLP TOTAL				371.44	.00	.00	.00	.00	371.44
ULTRAT ULTRA TEC MFG.			A/P:		Ph#: 714 542-0608 Terms: 1% 10 Net 30				
	27854 27854 A	33926	09/30/04	224.70	.00	224.70	.00	.00	.00
ULTRAT TOTAL				224.70	.00	224.70	.00	.00	.00
UNICOA UNIQUE COATING, LLC.			A/P:4115-0724-2050-8486 X3/		Ph#: 313-995-2962 Terms: C.O.D.				
	28281 28281 A	34190	10/14/04	400.08	400.08	.00	.00	.00	.00
UNICOA TOTAL				400.08	400.08	.00	.00	.00	.00
V.KOLD VAL KOLDRE			A/P:		Ph#: 714 841-3110 Terms: C.O.D.				
	28217 UNAPP. CASH		02/06/04	25.00-	.00	.00	.00	.00	25.00-
V.KOLD TOTAL				25.00-	.00	.00	.00	.00	25.00-
V.MADR VALERIE MADRID			A/P:		Ph#: 714 542-9758 Terms: C.O.D.				
	12062 12062 B	28666	08/31/04	107.00	.00	.00	107.00	.00	.00
V.MADR TOTAL				107.00	.00	.00	107.00	.00	.00
VOLANT VOLANT			A/P:		Ph#: 909-476-7225 Terms: C.O.D.				
	28691 28691 A	36318	10/29/04	132.00	132.00	.00	.00	.00	.00
VOLANT TOTAL				132.00	132.00	.00	.00	.00	.00
W.BRIJ WENDY BRIJAN			A/P:		Ph#: 714-557-3599 Terms: C.O.D.				
	41142 UNAPP. CASH		09/30/04	75.00-	.00	75.00-	.00	.00	.00
	28186 28186 A	33970	10/29/04	160.50	160.50	.00	.00	.00	.00
W.BRIJ TOTAL				85.50	160.50	75.00-	.00	.00	.00
W.FLAH WILLIAM FLAHERTY			A/P:		Ph#: 909-770-2980 Terms: C.O.D.				
	24689 24689 A	34820	03/30/04	100.00	.00	.00	.00	.00	100.00
W.FLAH TOTAL				100.00	.00	.00	.00	.00	100.00
W.GFRE WALTER GF.REJON			A/P:		Ph#: 714 894-3922 Terms: C.O.D.				
	11200 11200 A	28169	08/31/04	806.60	.00	.00	806.60	.00	.00
W.GFRE TOTAL				806.60	.00	.00	806.60	.00	.00
W.HUEY WILL HUEY			A/P:		Ph#: 423-413-6001 Terms: C.O.D.				
	28298 28298 A	34204	10/07/04	507.18	507.18	.00	.00	.00	.00

CUST NO	RECORD NUMBER	CUSTOMER PO NUMBER	INVOICE DATE	ITEM BALANCE	CURRENT	30 DAYS	60 DAYS	90 DAYS	120 & OVER
W.HUEY WILL HUEY			A/P:		Ph#: 423-413-6001 Terms: C.O.D.				
	41237 UNAPP. CASH		10/07/04	507.18-	507.18-	.00	.00	.00	.00
W.HUEY TOTAL				.00	.00	.00	.00	.00	.00
WHEELS WHEEL SMITH			A/P:		Ph#: 714 556-3861 Terms: 1% 10 Net 30				
	16176 16176 A	31710	02/06/03	599.20	.00	.00	.00	.00	599.20
WHEELS TOTAL				599.20	.00	.00	.00	.00	599.20
WOODFO WOOD FORK			A/P:		Ph#:		Terms: C.O.D.		
	25841 25841 A	33412	08/31/04	625.95	.00	.00	625.95	.00	.00
WOODFO TOTAL				625.95	.00	.00	625.95	.00	.00
WWILLI WILLIE WILLIAMS			A/P:		Ph#: 580-353-9677 Terms: C.O.D.				
	35758 UNAPP. CASH		06/04/03	246.04-	.00	.00	.00	.00	246.04-
WWILLI TOTAL				246.04-	.00	.00	.00	.00	246.04-
X-TRE X-TREME CYCLE REPAIR			A/P:252-432-1032 TIFF CELL		Ph#: 252-492-7700 Terms: C.O.D.				
	CRDT/M. 25348 c	33267	07/19/04	22.43-	.00	.00	.00	22.43-	.00
X-TRE TOTAL				22.43-	.00	.00	.00	22.43-	.00
Y.MARQ YOKO MARQUEZ			A/P:		Ph#: 949-588-3205 Terms: C.O.D.				
	26691 26691 A	33658	08/31/04	402.00	.00	.00	402.00	.00	.00
Y.MARQ TOTAL				402.00	.00	.00	402.00	.00	.00
YAMMOT YAMAHA MOTOR CORPORATION, U.S.A.			A/P:ROSE FAX 761-7521		Ph#: 714 761-7610 Terms: 1% 10 Net 30				
	24397 24397 A	745013	03/22/04	32.64	.00	.00	.00	.00	32.64
	24195 24195 A	1547283	03/31/04	3.13	.00	.00	.00	.00	3.13
	23996 23996 B	731210	04/01/04	60.84	.00	.00	.00	.00	60.84
YAMMOT TOTAL				96.61	.00	.00	.00	.00	96.61
ZAK ZAK DIRECTIONAL			A/P:		Ph#: 949-440-7977 Terms: NET 10				
	27949 27949 A	5606	09/23/04	73.90	.00	73.90	.00	.00	.00
ZAK TOTAL				73.90	.00	73.90	.00	.00	.00

A/R Aging Balance . . . . :	237600.40	133568.23	47294.45	22413.35	4231.37	30093.00
Unapplied Cash Total . . :	23063.27					
Unapplied Credit Total :	975.71					
Gross A/R Total . . . . . :	261639.38					

EXHIBIT 2

SAP Cimicas Inventario

Descripcion de Cimicas	Min/Max	Compania	Cantida	Unidades	Qty. Ordered
Clepo Bondal Liquid #73404055	0/55	MacDermid			
Clepo Bondal Activator Liquid #73406005	10/25	MacDermid			
Clepo Bondal Addition Agent Liquid #73408005	10/30	MacDermid			
Deox-503F	0/0	MacDermid			
Ammonium Biflouride Technical #9398	100/300	Gallade			
Calcium Hypochlorite #166 (C10200)	100/300	Gallade			
Chlorine Tablets	0/min	Gallade			
Caustic Soda Liquid #186 (C11000)	110/440	Gallade			
Ferrous Sulfate #269	100/300	Gallade			
Sodium Sulfide	0/400	Gallade			
Sodium Metabisulfate #7437	100/300	Gallade			
Sulfuric Acid #653	55/110	Gallade			
Quicksorb Clay #506 (clean-ups)	500/1500	Gallade			
Barrium Carbonate	25/75	Gallade			
Boric Acid	100/300	Gallade			
Magnesium Hydroxide #684517	n/a	Gallade			
Sodium Bicarbonate (clean-up/emergency)	500/800	Gallade			
Copper Cyanide	25/100	Gallade			
Sodium Cyanide	10/110	Gallade			
Potassium Cyanide	25/110	Gallade			
Aqua Ammonia	5/15	Gallade			
Hydrogen Peroxide	10/30	Gallade			
Stop XP 2000	1/3	Gallade			
Chromic Acid Flake	100/200	Gallade			
Hydrochloric Acid	25/55	Gallade			
Nitric Acid #604322	110/330	Gallade			
Additive 773 (Copper Carrier)	5/10	Chemtech			
Additive 777 (Copper Brightener)	5/20	Chemtech			
Brightener 223 (Nickel Brightener)	10/25	Chemtech			
Carrier 100 (Nickel Carrier)	10/20	Chemtech			
Soak 715-A-350	100/350	Solin			
Nickel Mechanical Wetter (Wetter C)	5/15	Solin			
Nisol Nickel Air Wetter WW	5/15	Solin			
Nisol Leveler	5/15	Solin			
Aluma Etch 150	25/150	Solin			
Nisol Nickel 440 Brightener	10/20	Solin			
Air Wetter Special	5/10	Solin			
Nisol Carrier	10/20	Solin			
Iron Control	n/a	Solin			
Chrome Max-5	5/10	Solin			
Electro Solv	n/a	Solin			
WA201 Wetter	2/5	Solin			
Nisol Nickel Corrector	5/10	Solin			
Nisol Nickel Purifier	10/20	Solin			

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SAP Cimicas Inventario

Descripcion de Cimicas	Min/Max	Compania	Cantida	Unidades	Qty. Ordered
Chrome Foam	5/10	Solin			
Acid Paint AP1000	as needed	Solin			
SOL Strip Topper (Order with Paint Strip)	w/paint (5 gal)	Solin			
Strip 360	n/a	Solin			
SC-533 (Elec Cleaner)	100/450	Solin			
SC-501M (Diecast Cleaner)	100/300	Solin			
Filters FCP5R20P	n/a	Solin			
Metaplate 4100A (Alkaline Elec)	as needed	Solin			
Metaplate 4100B	5/10	Solin			
Metaplate 4100C	5/10	Solin			
Acid Salt PAS-34	100/400	Solin			
Anode Bags 36"	as needed	Solin			
Filters 1 Micron 20"	2/4	Solin			
Wetter Acid Copper	2/5	Solin			
SOL Oro #7 (Ultrasonic Cleaner)	5/10	Solin			
SOL Spray	n/a	Solin			
CB29 Anti-Tarnish	1/5	Solin			
AE 135 Poly Floc	3/10	GE Betz			
Strip 810 with Cyanide	as needed	Electrotec			
DisMist NP Chrome Wetter	5/15	Electrotec			
Wetter A-1	n/a				
E-Wet-300 WB	n/a				
ACV-100 Brightener	n/a				
D-Smut 51	10/55	Amer Resch			
Americlean 87	5/15	Amer Resch			
Dymaxion 280	n/a				
Dymaxion 281 Carrier	n/a				
Air Wetter (PLA)	n/a				
Copper Wire 16 Guage	as needed	TMC			
Copper Wire 18 Guage	4/12	TMC			
Copper Wire 22 Guage	1/4	TMC			
8 Guage Aluminum	0/2	TMC			
16 Guage Aluminum	as needed	TMC			
20 Guage Aluminum	0/2	TMC			
Copper Rod 1/2"	as needed	TMC			
Copper Rod 1/4"	as needed	TMC			
Copper Rod 1.25"	as needed	TMC			
Nickel Sulfate Liquid	10/55	TMC			
Nickel Sulfate Dry	n/a	TMC			
Nickel Chloride Dry	n/a	TMC			
Nickel Chloride Liquid	10/55	TMC			

Fecha _____

Exhibit 2.3(a)(ii)

GENERAL RELEASE OF ALL CLAIMS

GENERAL RELEASE OF ALL CLAIMS made as of this 8th day of December, 2004.

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, and his successors, successors by operation of law, assigns, heirs, officers, directors, shareholders, partners, agents, employees, legal representatives, executors, administrators, trustees, receivers, attorneys acting in their capacity as such, for good and sufficient consideration, receipt of which is hereby acknowledged, hereby:

1. Fully releases and forever discharges PCA Industries, LLC, a California limited liability company, and its respective successors, successors by operation of law, assigns, heirs, officers, managers, members, agents, employees, legal representatives, executors, administrators, trustees, receivers, attorneys acting in their capacity as such ("PCA Releasees"), from all or any manner of rights, claims, and actions in law or in equity, of whatever kind or nature, whether known or unknown, whether now existing or hereinafter arising, which the undersigned, or the undersigned's heirs, executors, administrators, legal representatives, successors, or assigns ever had, now have, or hereafter can, shall, or may have against PCA Releasees upon, or by reason of any matter, fact, or thing. Provided, however, that notwithstanding any other provision of this General Release to the contrary, the undersigned, PRVY-Controlled/Privacy, an individual, does not hereby release any rights or claims arising pursuant to that certain Reorganization Agreement, dated the date hereof, by and among PCA Industries, LLC, a California limited liability company, PRVY-Controlled/Privacy PRVY-Controlled/Priva an individual, PRVY-Controlled/Privacy as Trustee of the PRVY-Controlled/Privacy Trust dated PRVY-Controlled/Privacy an individual, CNK Capital, Inc., dba Santa Ana Plating, a California corporation, PRVY-Controlled/Privacy an individual, PRVY-Controlled/Privacy an individual, PRVY-Controlled/Privacy as Trustees of the PRVY-Controlled/Privacy Trust, and PCA/SAP Holdings, Inc., a California corporation (the "Reorganization Agreement").

2. The undersigned acknowledges that he has been advised by his attorney and has read and understands the provisions of Section 1542 of the California Civil Code, which provides that:

A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS WHICH THE CREDITOR DOES NOT KNOW OR SUSPECT TO EXIST IN HIS FAVOR AT THE TIME OF EXECUTING THE RELEASE, WHICH IF KNOWN BY HIM MUST HAVE MATERIALLY AFFECTED HIS SETTLEMENT WITH THE DEBTOR.

Being aware of said Code Section, the undersigned does hereby assume all risk for claims, known or unknown, heretofore or hereafter arising from those matters set forth in this General Release and does hereby waive all of his respective rights under Section 1542 of the California Civil Code, as well as under any other statute, law, ordinance or common law principles or other authority of any jurisdiction of similar effect.

3. The undersigned represents and warrants that there has been no assignment or other transfer of any interest in any claim which the undersigned may have against the PCA Releasees, or any of them, and the undersigned agrees to indemnify and hold PCA Releasees, and each of them, harmless from any liability, claims, demands, damages, costs, expenses and attorney's fees incurred by PCA Releasees, or any of them, as a result of any person asserting any such assignment or transfer. It is the intention of the parties that this indemnity does not require payment as a condition precedent to recovery by the PCA Releasees against the undersigned under this indemnity.

4. The undersigned agrees that if he hereafter commences, joins in, or in any manner seeks relief through any suit arising out of, based upon, or relating to any of the claims released hereunder or in any manner assert against PCA Releasees, or any of them, any of the claims released hereunder, then the undersigned will pay to PCA Releasees, and each of them, in addition to any other damages caused to PCA Releasees thereby, all reasonable attorney's fees incurred by PCA Releasees in defending or otherwise responding to said suit or claim.

5. The undersigned agrees, warrants, and represents that he has carefully read the contents of this General Release and that, in executing this General Release, he does so with full knowledge of any rights which he may have, that he has received independent legal advice from his attorney with respect to the matters herein set forth, and that he freely signed this General Release without reliance upon any agreement, promise, statement or representation by or on behalf of the PCA Releasees, or any of them, or their attorneys except as set forth in this General Release.

6. In this General Release, the use of the singular shall include the plural, and the use of the masculine gender shall include the feminine. This General Release shall be binding upon, and inure to the benefit of, the undersigned and the PCA Releasees, and each of them, and their respective agents, successors, legal representatives and assigns forever. The undersigned agrees that the laws of the State of California shall govern this General Release in all respects, including, without limitation, matters of construction, validity, enforcement and interpretation.

7. This General Release consists of two (2) pages and contains the entire agreement between the undersigned and the PCA Releasees with respect to the matters described herein and, as such, supersedes and cancels any prior understandings and agreements between or among the undersigned and the PCA Releasees with respect to such matters.

IN WITNESS WHEREOF, the undersigned has caused this General Release to be executed or have hereunto set his hand as of December 8, 2004.

PRVY-Controlled/Privacy

[redacted]

Signature

PRVY-Controlled/Privacy

Print Name

EXECUTION COPY

GENERAL RELEASE OF ALL CLAIMS

GENERAL RELEASE OF ALL CLAIMS made as of this 8th day of December, 2004.

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, and its successors, successors by operation of law, assigns, heirs, officers, directors, shareholders, partners, agents, employees, legal representatives, executors, administrators, trustees, receivers, attorneys acting in their capacity as such, for good and sufficient consideration, receipt of which is hereby acknowledged, hereby:

1. Fully releases and forever discharges CNK Capital, Inc., dba Santa Ana Plating, a California corporation, and its respective successors, successors by operation of law, assigns, heirs, officers, directors, shareholders, agents, employees, legal representatives, executors, administrators, trustees, receivers, attorneys acting in their capacity as such ("SAP Releasees"), from all or any manner of rights, claims, and actions in law or in equity, of whatever kind or nature, whether known or unknown, whether now existing or hereinafter arising, which the undersigned, or the undersigned's heirs, executors, administrators, legal representatives, successors, or assigns ever had, now have, or hereafter can, shall, or may have against SAP Releasees upon, or by reason of any matter, fact, or thing. Provided, however, that notwithstanding any other provision of this General Release to the contrary, the undersigned, PRVY-Controlled/Privacy as Trustees of the PRVY-Controlled/Privacy do not hereby release any rights or claims arising pursuant to that certain Reorganization Agreement, dated the PRVY-Controlled/Privacy by and among PCA Industries, LLC, a California limited liability company, PRVY-Controlled/Privacy, an individual, PRVY-Controlled/Privacy, as Trustee of the PRVY-Controlled/Privacy PRVY-Controlled/Privacy Trust dated PRVY-Controlled/Privacy, an individual, CNK Capital, Inc., dba Santa Ana Plating, a California corporation, PRVY-Controlled/Privacy, an individual, PRVY-Controlled/Privacy an individual, PRVY-Controlled/Privacy as Trustees of the PRVY-Controlled/Privacy Trust, and PCA/SAP Holdings, Inc., a California corporation (the "Reorganization Agreement").

2. The undersigned acknowledges that it has been advised by its attorney and has read and understands the provisions of Section 1542 of the California Civil Code, which provides that:

A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS WHICH THE CREDITOR DOES NOT KNOW OR SUSPECT TO EXIST IN ITS FAVOR AT THE TIME OF EXECUTING THE RELEASE, WHICH IF KNOWN BY IT MUST HAVE MATERIALLY AFFECTED ITS SETTLEMENT WITH THE DEBTOR.

Being aware of said Code Section, the undersigned does hereby assume all risk for claims, known or unknown, heretofore or hereafter arising from those matters set forth in this General Release and does hereby waive all of its respective rights under Section 1542 of the California Civil Code, as well as under any other statute, law, ordinance or common law principles or other authority of any jurisdiction of similar effect.

3. The undersigned represents and warrants that there has been no assignment or other transfer of any interest in any claim which the undersigned may have against the SAP Releasees, or any of them, and the undersigned agrees to indemnify and hold SAP Releasees, and each of them, harmless from any liability, claims, demands, damages, costs, expenses and attorney's fees incurred by SAP Releasees, or any of them, as a result of any person asserting any such assignment or transfer. It is the intention of the parties that this indemnity does not require payment as a condition precedent to recovery by the SAP Releasees against the undersigned under this indemnity.

4. The undersigned agrees that if it hereafter commences, joins in, or in any manner seeks relief through any suit arising out of, based upon, or relating to any of the claims released hereunder or in any manner assert against SAP Releasees, or any of them, any of the claims released hereunder, then the undersigned will pay to SAP Releasees, and each of them, in addition to any other damages caused to SAP Releasees thereby, all reasonable attorney's fees incurred by SAP Releasees in defending or otherwise responding to said suit or claim.

5. The undersigned agrees, warrants, and represents that it has carefully read the contents of this General Release and that, in executing this General Release, it does so with full knowledge of any rights which it may have, that it has received independent legal advice from its attorney with respect to the matters herein set forth, and that it freely signed this General Release without reliance upon any agreement, promise, statement or representation by or on behalf of the SAP Releasees, or any of them, or their attorneys except as set forth in this General Release.

6. In this General Release, the use of the singular shall include the plural, and the use of the masculine gender shall include the feminine. This General Release shall be binding upon, and inure to the benefit of, the undersigned and the SAP Releasees, and each of them, and their respective agents, successors, legal representatives and assigns forever. The undersigned agrees that the laws of the State of California shall govern this General Release in all respects, including, without limitation, matters of construction, validity, enforcement and interpretation.

7. This General Release consists of two (2) pages and contains the entire agreement between the undersigned and the SAP Releasees with respect to the matters described herein and, as such, supersedes and cancels any prior understandings and agreements between or among the undersigned and the SAP Releasees with respect to such matters.

IN WITNESS WHEREOF, the undersigned has caused this General Release to be executed or have hereunto set his hand as of December 8, 2004.

PRVY-Controlled/Privacy

as Trustees of the PRVY-Controlled/Privacy

EXECUTION COPY

GENERAL RELEASE OF ALL CLAIMS

GENERAL RELEASE OF ALL CLAIMS made as of this 8th day of December, 2004.

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, and its successors, successors by operation of law, assigns, heirs, officers, directors, shareholders, partners, agents, employees, legal representatives, executors, administrators, trustees, receivers, attorneys acting in their capacity as such, for good and sufficient consideration, receipt of which is hereby acknowledged, hereby:

1. Fully releases and forever discharges PCA Industries, LLC, a California limited liability company, and its respective successors, successors by operation of law, assigns, heirs, officers, managers, members, agents, employees, legal representatives, executors, administrators, trustees, receivers, attorneys acting in their capacity as such ("PCA Releasees"), from all or any manner of rights, claims, and actions in law or in equity, of whatever kind or nature, whether known or unknown, whether now existing or hereinafter arising, which the undersigned, or the undersigned's heirs, executors, administrators, legal representatives, successors, or assigns ever had, now have, or hereafter can, shall, or may have against PCA Releasees upon, or by reason of any matter, fact, or thing. Provided, however, that notwithstanding any other provision of this General Release to the contrary, the undersigned, PRVY-Controlled/Privacy as Co-Trustees of the PRVY-Controlled/Privacy Trust, dated PRVY-Controlled/Privacy does not hereby release any rights or claims arising pursuant to that certain Reorganization Agreement, dated the date hereof, by and among PCA Industries, LLC, a California limited liability company, PRVY-Controlled/Privacy an individual PRVY-Controlled/Privacy as Trustee of the PRVY-Controlled/Privacy PRVY-Controlled/Privacy Trust dated PRVY-Controlled/Privacy, an individual, CNK Capital, Inc., dba Santa Ana Plating, a California corporation, PRVY-Controlled/Privacy, an individual, PRVY-Controlled/Privacy an individual, PRVY-Controlled/Privacy as Trustees of the PRVY-Controlled/Privacy Trust, and PCA/SAP Holdings, Inc., a California corporation (the "Reorganization Agreement").

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Being aware of said Code Section, the undersigned does hereby assume all risk for claims, known or unknown, heretofore or hereafter arising from those matters set forth in this General Release and does hereby waive all of its respective rights under Section 1542 of the California Civil Code, as well as under any other statute, law, ordinance or common law principles or other authority of any jurisdiction of similar effect.

3. The undersigned represents and warrants that there has been no assignment or other transfer of any interest in any claim which the undersigned may have against the PCA Releasees, or any of them, and the undersigned agrees to indemnify and hold PCA Releasees, and each of them, harmless from any liability, claims, demands, damages, costs, expenses and attorney's fees incurred by PCA Releasees, or any of them, as a result of any person asserting any such assignment or transfer. It is the intention of the parties that this indemnity does not require payment as a condition precedent to recovery by the PCA Releasees against the undersigned under this indemnity.

4. The undersigned agrees that if it hereafter commences, joins in, or in any manner seeks relief through any suit arising out of, based upon, or relating to any of the claims released hereunder or in any manner assert against PCA Releasees, or any of them, any of the claims released hereunder, then the undersigned will pay to PCA Releasees, and each of them, in addition to any other damages caused to PCA Releasees thereby, all reasonable attorney's fees incurred by PCA Releasees in defending or otherwise responding to said suit or claim.

5. The undersigned agrees, warrants, and represents that it has carefully read the contents of this General Release and that, in executing this General Release, it does so with full knowledge of any rights which it may have, that it has received independent legal advice from its attorney with respect to the matters herein set forth, and that it freely signed this General Release without reliance upon any agreement, promise, statement or representation by or on behalf of the PCA Releasees, or any of them, or their attorneys except as set forth in this General Release.

6. In this General Release, the use of the singular shall include the plural, and the use of the masculine gender shall include the feminine. This General Release shall be binding upon, and inure to the benefit of, the undersigned and the PCA Releasees, and each of them, and their respective agents, successors, legal representatives and assigns forever. The undersigned agrees that the laws of the State of California shall govern this General Release in all respects, including, without limitation, matters of construction, validity, enforcement and interpretation.

7. This General Release consists of two (2) pages and contains the entire agreement between the undersigned and the PCA Releasees with respect to the matters described herein and, as such, supersedes and cancels any prior understandings and agreements between or among the undersigned and the PCA Releasees with respect to such matters.

IN WITNESS WHEREOF, the undersigned has caused this General Release to be executed or have hereunto set his hand as of December, 2004.

PRVY-Controlled/Privacy

[redacted] Trust, dated [redacted]

CERTIFICATE OF PRVY-Controlled/Privacy
AS CO-TRUSTEES OF THE PRVY-Controlled/Privacy RUST
PRVY-Controlled/Privacy

PRVY-Controlled/Privacy AS TRUSTEES OF PRVY-Controlled/Privacy
PRVY-Controlled/Privacy TRUST, PRVY-Controlled/Privacy

Reference is made to that certain Reorganization Agreement made as of December 8, 2004, by and among PCA INDUSTRIES, LLC, a California limited liability company, PRVY-Controlled/Privacy PRVY-Controlled/Privacy an PRVY-Controlled/Privacy AS CO-TRUSTEES OF PRVY-Controlled/Privacy TRUST DATED PRVY-Controlled/Privacy an individual, CNK CAPITAL, INC., dba SANTA ANA PLATING, a California corporation, PRVY-Controlled/Privacy, an individual, PRVY-Controlled/Privacy PRVY-Controlled/Privacy, an individual, PRVY-Controlled/Privacy AS TRUSTEES OF PRVY-Controlled/Privacy and PCA/SAP HOLDINGS, INC., a California corporation (the "Reorganization Agreement").

The undersigned hereby certify that their representations and warranties contained in Section 3 of the Reorganization Agreement are true and correct as of the date hereof in all material respects as if made on and as of the date hereof.

Dated as of January 3, 2005

PRVY-Controlled/Privacy

As Co-Trustees Of PRVY-Controlled/Privacy
PRVY-Controlled/Privacy Trust PRVY-Controlled/Privacy

PRVY-Controlled/Privacy

CERTIFICATE OF PRVY-Controlled/Privacy
AS TRUSTEES OF PRVY-Controlled/Privacy TRUST,
PRVY-Controlled/Privacy

TO: PRVY-Controlled/Privacy AS CO-TRUSTEES OF THE PRVY-Controlled/Privacy TRUST PRVY-Controlled/Privacy PRVY-Controlled/Privacy

Reference is made to that certain Reorganization Agreement made as of December 8, 2004, by and among PCA IND PRVY-Controlled/Privacy PRVY-Controlled/Privacy an individual, PRVY-Controlled/Privacy AS CO-TRUSTEES OF THE PRVY-Controlled/Privacy TRUST DATED PRVY-Controlled/Privacy an individual, CNK CAPITAL, INC., dba SANTA ANA PLATING, a California corporation, PRVY-Controlled/Privacy an individual, PRVY-Controlled/Privacy PRVY-Controlled/Privacy, an individual, PRVY-Controlled/Privacy AS TRUSTEES OF THE PRVY-Controlled/Privacy TRUST and PCA/SAP HOLDINGS, INC., a California corporation (the "Reorganization Agreement").

The undersigned hereby certify that their representations and warranties contained in Section 4 of the Reorganization Agreement are true and correct as of the date hereof in all material respects as if made on and as of the date hereof.

Dated as of January 3, 2005

PRVY-Controlled/Privacy

As Trustees of The PRVY-Controlled/Privacy PRVY-Controlled/Privacy Trust

PRVY-Controlled/Privacy

SHAREHOLDER AGREEMENT

THIS SHAREHOLDER AGREEMENT ("Agreement") is effective this 3rd day of January, 2005, by and among PRVY-Controlled/Privacy as Co-Trustees of the PRVY-Controlled/Pri and PRVY-Controlled/Privacy Trust dated PRVY-Controlled/Privacy (the PRVY-Controlled/Privacy Trust"), PRVY-Controlled/Pri an individual ("PRVY-Controlled/Pri"), PRVY-Controlled/Privacy as Trustees of the PRVY-Controlled/ PRVY-Controlled/P PRVY-Controlled/Privacy Trust (the "PRVY-Controlled/Pri Trust") and PCA/SAP Holdings, Inc., a California corporation (the "Company"), with reference to the following facts:

RECITALS

A. The PRVY-Controlled/Privacy Trust (referred to herein collectively as the "Shareholders" and each a "Shareholder") are the sole shareholders of the Company. The Shareholders own an aggregate of 10,000 shares of the Company's capital stock, which together constitute all of the outstanding shares of the Company's capital stock (the "Shares"). Each Shareholder owns the number of Shares indicated opposite such Shareholder's name below:

Shareholder	Shares
PRVY-Controlled/Privacy	PRVY-Controlled/Priva Shares Shares
	Shares
Total:	**10,000 Shares**

B. The Shareholders desire to make the agreements set forth herein with respect to the governance of the Company and the disposition of their shares of stock in the Company and such other matters set forth herein.

AGREEMENTS

NOW, THEREFORE, in consideration of the foregoing recitals and the agreements of the parties contained herein, the parties hereto do hereby agree as follows:

1. **Right of First Refusal**.

(a) **Definitions**. For purposes of this Agreement, the following terms shall have the definitions ascribed to them below:

(i) **Notice**. "Notice" shall mean the notice to be provided by an Offering Shareholder of his, her or its intended sale, transfer, assignment or other disposition of any Offered Shares. The Notice shall contain all of the conditions of the Offering Shareholder's intended disposition of Shares, and shall constitute the Offering

Shareholder's offer to sell the Offered Shares to the Company and/or Remaining Shareholders on the terms specified herein. If the Offering Shareholder has received a bona fide offer from a third party to purchase his, her or its Shares, such Notice shall contain all material terms and conditions of such offer, including the name of the proposed purchaser, the purchase price and terms of payment for the Offered Shares, or if such Offering Shareholder intends a gift or other transfer of his, her or its Shares other than sale, the terms and conditions thereof.

(ii) **Offered Shares**. "Offered Shares" shall mean any Shares proposed to be sold, transferred or otherwise disposed of during an Offering Shareholder's lifetime by the Offering Shareholder, except as otherwise contemplated under Section 1(f) below.

(iii) **Offering Shareholder**. "Offering Shareholder" shall mean the Shareholder who desires to sell, transfer, assign or dispose of any of his, her or its Shares (except as otherwise contemplated under Section 1(f) below), together with his, her or its legal heirs, successors and assigns.

(iv) **Remaining Shareholders**. "Remaining Shareholders" shall mean the Shareholders of the Company at the time a Notice is given, other than the Offering Shareholder.

For purposes of this Agreement, any reference to the lifetime of a Shareholder which is a trust shall be deemed to mean the lifetime of the settlor of such trust or, if more than one settlor exists, the lifetime of the last to die of such settlors. Notwithstanding the immediately preceding sentence, any reference to the lifetime of the PRVY-Controlled/Privac [redacted] Trust shall be deemed to mean the lifetime of PRVY-Controlled/Privacy [redacted]. For purposes of this Agreement, any reference to the "legal heirs, successors and assigns" of a Shareholder which is a trust shall be deemed to mean the designated beneficiaries of such trust and their respective legal heirs, successors and assigns.

(b) **Grant**. Each Shareholder hereby grants first to the Company and then to the Remaining Shareholders a right of first refusal to purchase the Offered Shares on the terms specified herein, subject to the condition that in the event the Company and/or Remaining Shareholders do not elect to purchase all of the Offered Shares, the Offering Shareholder shall not be required to sell any of the Offered Shares to the Company and/or Remaining Shareholders. The Offering Shareholder agrees to sell his, her or its Offered Shares to the Company and/or the Remaining Shareholders in accordance with the terms of this Section 1. In accordance with such right of first refusal, the Offering Shareholder shall, prior to the intended sale, transfer, assignment or other disposition of the Offered Shares, give Notice thereof to the Company and the Remaining Shareholders.

(c) **Exercise Period; Unsubscribed Shares**. The Company and/or the Remaining Shareholders shall have the right, for a period of ninety (90) days from the date of the Notice required pursuant to the foregoing paragraph (such date being determined in accordance with Section 7(a) hereof) to purchase all but not less than all of the Offered Shares for the price and on the terms set forth in the Notice, or on terms no less favorable that those set forth in the Notice. Unless the Company and/or Remaining Shareholders (or any one or more of them) agree to purchase all of the Offered Shares, pursuant to the foregoing provisions, then all of the

Offered Shares may be sold or otherwise transferred by the Offering Shareholder only to the person or persons specified in the Notice, within a period of ninety (90) days after the expiration of the right of first refusal provided herein. Such sale or other disposition shall be made to such persons only upon the terms and conditions contained in the Notice.

(d) **Manner of Exercise**.

(i) The Company shall have the first right to purchase all or part of the Offered Shares. The Company's right shall be exercisable within, and shall expire after, the 45-day period commencing on the date of the Notice (such date being determined in accordance with Section 7(a) hereof). If the Company desires to exercise its right of first refusal, it shall do so by delivering to the Offering Shareholder within the 45-day exercise period a notice specifying the number of Offered Shares to be purchased by the Company. If any of the Offered Shares are not purchased by the Company, the Remaining Shareholders shall have the right to purchase such remaining Offered Shares ("Available Offered Shares") from the Offering Shareholder pursuant to Section 1(d)(ii), below.

(ii) The Secretary of the Company shall notify the Remaining Shareholders within five days after the expiration of the Company's 45-day exercise period of the number of Available Offered Shares available for purchase by the Remaining Shareholders. The right of the Remaining Shareholders shall be exercisable within, and shall expire after, the 30-day period commencing on the date of the delivery of the Secretary's notice to any of the Remaining Shareholders. If any of the Remaining Shareholders desires to exercise his, her or its right of first refusal, he, she or it shall so notify the Offering Shareholder, in writing, within the 30-day period specified above. Such notice shall specify the number of Available Offered Shares to be purchased. Each Remaining Shareholder shall have the right to purchase such portion of the Available Offered Shares as the number of Shares owned by him or her at such date bears to the total number of shares owned by all other Remaining Shareholders; provided, however, that if any Remaining Shareholder does not purchase his, her or its full proportionate share of the Available Offered Shares, the balance thereof may be purchased by the other Remaining Shareholders in proportion to their respective Share holdings. Upon receipt of a Remaining Shareholder's notice of exercise, such Remaining Shareholder shall be bound to purchase, and the Offering Shareholder shall be bound to sell, the Available Offered Shares specified in such notice. The closing of such transaction shall take place at the principal executive offices of the Company as soon as is practicable, but in no event more than five (5) days following the expiration date of the Remaining Shareholders' right of first refusal.

(e) **Appraisal**. In the event the terms offered by the third party purchaser involve the transfer or assignment to the Offering Shareholder of consideration other than cash, the Company and/or Remaining Shareholders shall be entitled to exercise their respective rights of first refusal by tendering, in lieu of such consideration, cash in a proportionate amount of the fair market value thereof. The fair market value shall be determined by an independent appraiser selected by the Remaining Shareholders (by majority vote of their respective Shares) and who is reasonably acceptable to the Offering Shareholder. The cost of the appraisal performed pursuant

to this Section 1(e) shall be borne in equal amounts by the Offering Shareholder on the one hand and the Remaining Shareholders (in proportion to Share holdings) on the other hand. In the event the fair market value of the property is determined in the above manner, the period specified in Section 1(c) above during which the Remaining Shareholders may elect to exercise their respective rights to purchase the Offered Shares shall be extended until that date ninety (90) days from the date on which the parties are notified of such appraised fair market value.

(f) **Permitted Transfers**. Anything in this Section 1 to the contrary notwithstanding, a Shareholder may transfer his or her Shares during his or her lifetime to a revocable trust established by such Shareholder and in which such Shareholder retains during his or her life the entire beneficial interest and serves until his or her death or incapacity as trustee. Any Shares so transferred shall remain subject to all of the provisions and restrictions of this Agreement. The Shareholder, as trustee of the revocable trust to which his or her Shares have been transferred pursuant to this Section 1(f), shall execute and deliver this Agreement agreeing to be bound by the terms thereof in connection with any such transfer of Shares.

2. **Option to Purchase Stock**.

(a) **Definitions**. For purposes of this Section 2, the following terms shall have the definitions ascribed to them below:

(i) **Average EBITDA; Financial Terms**. "Average EBITDA" shall mean the Company's aggregate (consolidated, if applicable) earnings before interest, taxes, depreciation and amortization ("EBITDA") for the period in question, divided by the number of years or months in question. Both "book value" and "EBITDA" shall be taken from the Company's books and records and shall be determined in accordance with generally accepted accounting principles applied on a basis consistent with those previously applied by the Company during the period for which EBITDA is to be determined. The Company's book value shall mean the difference between the Company's total assets and total liabilities (on a consolidated basis, if applicable), as determined from the books and records of the Company at the close of business on the last day of the calendar month preceding the date on which the Option is exercised. In preparing a (consolidated) balance sheet and an interim income statement as of any date that is not the end of the Company's fiscal year, all normal year end accruals and deferrals (including depreciation and income taxes) shall be made on a prorated basis. The independent public accountants regularly engaged by the Company shall make all computations under Section 2(d) and shall deliver to each party hereto a letter setting forth the purchase price per share and stating that the computed prices are in accordance with this Agreement.

(ii) **Deceased Shareholder**. "Deceased Shareholder" shall mean a Shareholder who dies during a period when he or she is the owner of Shares. For purposes of this Agreement, with respect to each Shareholder that is a trust, such Shareholder shall be deemed to become a Deceased Shareholder when the settlor of such trust dies or, if more than one settlor exists, when the last to die of the settlors dies. Notwithstanding the immediately preceding sentence, the [redacted] Trust shall be deemed to become a Deceased Shareholder when [redacted] dies.

(iii) **Legal Representative**. "Legal Representative" shall mean the duly authorized or appointed executor, administrator, conservator or other legal representative of a Deceased Shareholder.

(iv) **Option**. "Option" shall mean the option granted in favor of the Company and/or each of the Surviving Shareholders pursuant to and arising under this Section 2.

(v) **Option Notice**. "Option Notice" shall mean the notice to be provided by the Company or a Legal Representative of the death of the Deceased Shareholder, which triggers the Options granted under this Section 2.

(vi) **Option Stock**. "Option Stock" shall mean all of the Shares held by a Deceased Shareholder immediately prior to his, her or its death. Option Stock shall include any Shares which are transferred automatically to a Deceased Shareholder's survivor(s) as a result of a joint tenancy or community property interest therein, and the provisions of this agreement shall survive any such transfer.

(vii) **Surviving Shareholders**. "Surviving Shareholders" shall mean the Shareholders of the Company as of the date of death of the Deceased Shareholder other than the Deceased Shareholder.

(b) **Grant and Commencement of Option**. Upon the death of any Shareholder, the Company first and, if the Company's Option is not exercised in full, thereafter each of the Surviving Shareholders shall automatically have, without further action on the part of the Deceased Shareholder or his, her or its Legal Representative, Options to purchase the Option Stock held by the estate of the Deceased Shareholder and/or his, her or its survivors, successors, or assigns. Each such Option shall commence at such time as the Company or the Legal Representative of the Deceased Shareholder notifies the Company and the Surviving Shareholders of the death of the Deceased Shareholder, which notice must be given pursuant to Section 7(a) of this Agreement.

(c) **Term of Option**. Each Option shall remain in full force and effect unless exercised for a period of ninety (90) days following the date of the Option Notice (such date being determined in accordance with Section 7(a) hereof).

(d) **Option Exercise Price**. The exercise price per Share for the Option Stock shall be the fair market value of the Company, as a whole, as determined in accordance with this paragraph 2(d) (the "Company Value"), divided by the number of issued and outstanding Shares of capital stock of the Company as of the death of the Deceased Shareholder. As of the date hereof, the Company Value shall be $5,000,000. Thereafter, the Shareholders (acting by majority vote) shall redetermine the Company Value on a calendar quarter basis (in each case, a "Redetermination"). All Redeterminations of Company Value shall be endorsed upon Exhibit A which is attached hereto and incorporated herein by this reference. If the Shareholders fail to make a Redetermination of Company Value at the quarterly special meeting of the Shareholders immediately prior to the death of the Deceased Shareholder, then the Company Value shall be deemed to be the greater of:

(i) the book value of the Company as of the end of the month preceding the month in which the Option is exercised; or

(ii) 4.5 multiplied by the Average EBITDA of the Company for the three (3) years (or for the entire time the Company has been operating, if less than three (3) years) immediately preceding the exercise of the Option, excluding the month in which the Option is exercised, less the total liabilities of the Company as of the month immediately preceding the month in which the Option is exercised.

(e) **Exercise of Option**.

(i) The Company shall have the first Option to purchase all or part of the Option Stock. The Company's Option shall be exercisable within, and shall expire after, the 45-day period commencing on the date of the Option Notice (such date being determined in accordance with Section 7(a) hereof). If the Company desires to exercise its Option, it shall do so by delivering to the Legal Representative within the 45-day exercise period a notice specifying the number of shares of Option Stock to be purchased by the Company. If any shares of the Option Stock are not purchased by the Company, the Surviving Shareholders shall have the Option to purchase such remaining shares of Option Stock ("Available Option Stock Shares") from the Legal Representative pursuant to Section 2(e)(ii), below.

(ii) The Secretary of the Company shall notify the Surviving Shareholders within five days after the expiration of the Company's 45-day exercise period of the number of Available Option Stock Shares available for purchase by the Surviving Shareholders. The Options of the Surviving Shareholders shall be exercisable within, and shall expire after, the 30-day period commencing on the date of the delivery of the Secretary's notice to any of the Surviving Shareholders. If any Surviving Shareholder desires to exercise the Option in favor of him, her or it, he, she or it shall so notify the Legal Representative of the Deceased Shareholder, in accordance with Section 7(a) below, within the 30-day period specified above. Such notice shall specify the number of Available Option Stock Shares to be purchased. Each Surviving Shareholder shall have the Option to purchase such portion of the Available Option Stock Shares as the number of Shares owned by him, her or it at such date bears to the total number of shares owned by all other Surviving Shareholders; provided, however, that if any Surviving Shareholder does not purchase his, her or its full proportionate share of the Available Option Stock Shares, the balance thereof may be purchased by the other Surviving Shareholders in proportion to their respective Share holdings. The delivery of such notice shall constitute such Surviving Shareholder's agreement to pay the Option price per Share for the Option Stock, as determined pursuant to Section 2(d) above.

(iii) Any exercise of an Option to purchase Option Stock by the Company and/or a Surviving Shareholder, as applicable, shall be payable as follows: At least one-fourth of Option exercise price shall be paid in cash within sixty (60) days of the date of such notice of exercise, and the remainder shall be paid pursuant to a 3-year promissory note delivered at the time the cash payment is made. Each promissory note shall (i) bear interest at the 3-year treasury rate published from time to time in the Wall Street Journal,

(ii) be payable in 36 equal monthly installments of principal and interest, the first installment of which shall be payable on the first day of the first month following the month in which the promissory note is delivered. The Legal Representative of a Deceased Shareholder shall deliver an appropriate certificate(s) representing the Option Stock to the Company and/or each exercising Surviving Shareholder, upon tender of the Option exercise price payable by such Surviving Shareholder therefor, which certificate shall be duly endorsed for transfer.

(f) **Estate Planning Instruments**. Each Shareholder agrees that he or she and his or her estate shall be bound by the terms of the foregoing provisions, and that he or she shall not make, or attempt to make any contrary provisions in his or her will, testamentary trust, or other estate planning instruments.

3. **Voting Agreement**.

(a) During the term of this Agreement, the Shareholders agree to vote their respective Shares at any regular or special meeting of Shareholders of the Company, or, in lieu of any such meeting, to give their written consent, in accordance with this Section 3.

(b) With respect to any proposal concerning the election of directors, the Shareholders agree to vote their respective Shares or any other voting securities received on account of such shares and any other voting securities of the Company acquired by the Shareholders after the date hereof, and/or direct their respective representatives on the Board, to accomplish and maintain the membership on the Board of two persons designated by the [redacted] Trust, initially PRVY-Controlled/Privacy and three persons designated by the [redacted] Trust, one of which shall be [redacted] for so long as he is a Shareholder, and initially such three persons shall be PRVY-Controlled/Privacy [redacted]. Any vote taken to remove any director elected pursuant to this Section 3, or to fill any vacancy created by the resignation or death of a director elected pursuant to this Section 3 shall also be subject to the provisions of this Section 3.

(c) The Shareholders agree that they shall vote their respective Shares or any other voting securities received on account of such shares and any other voting securities of the Company acquired by the Shareholders after the date hereof, and/or direct their respective representatives on the Board, to accomplish and maintain the number of directors on the Company's Board to be five members; provided, however, that if the Board determines that it is in the best interests of the Company to expand the number of members on the Board of Directors to a number greater than 5, (i) such number shall not be an even number and (ii) the initial additional members of the Board shall be appointed by the then current Board with the understanding that once the new members are appointed, the Board shall be comprised of individuals, the majority of whom shall have been approved by the [redacted] rust.

(d) The provisions of this Section 3 shall not extend to voting upon questions or matters other than those addressed in this Section 3.

(e) The voting agreements contained herein are coupled with an interest and may not be revoked during the term of the Agreement.

4. **Management of the Company; Acts Requiring Supermajority Approval of the Shareholder**.

As provided in the Bylaws of the Company, the business and affairs of the Company shall be managed and all corporate powers shall be exercised by or under the direction of the Board. Notwithstanding the preceding sentence, the following acts may be done by the Company only with the consent of more than 80% of the outstanding Shares:

(a) Lending any funds of the Company or, in the name of the Company, becoming an underwriter or surety, guarantor, endorser or accommodation endorser for any other person or firm.

(b) Borrowing any money or incurring any liabilities in the Company's name other than in the ordinary course of the Company's business.

(c) Pledging or providing as collateral any assets of the Company.

(d) Exercising any option to extend any current real property lease of the Company or entering into any new real property lease.

(e) Issuing any capital stock of the Company.

(f) Establishing or changing the salaries and/or bonuses for any employee of the Company (including the Shareholders) whose annual compensation exceeds $75,000.

(g) Doing any act which would make it impossible to carry on the ordinary business of the Company.

(h) Confessing a judgment against the Company.

(i) Possessing any property or assigning any rights in specific property of the Company for other than the purpose of the Company or as permitted by this Agreement.

(j) Establishing any bank account, trust fund account or margin account in the name of the Company.

(k) Entering into any joint venture or partnership agreement, or similar relationship.

(l) Consolidating or merging the Company with another corporation, selling all or substantially all of the Company's assets to another corporation, or exchanging the Company's stock or securities for stock or securities of a third party.

(m) Making any distribution to a Shareholder.

5. **Subchapter S Election**.

(a) **Preservation of S Election**. Notwithstanding any provision of this Agreement or any other agreement among the Company and its Shareholders, or any of them, the Company shall not issue and the Shareholders shall not sell, assign or transfer the Shares to any person or

encumber any of the Shares that could, in the opinion of counsel for the Company, cause a termination of the Company's S election. Any such sale, assignment, transfer or encumbrance shall be void. If the transfer of the Shares does not comply with the provisions of this Agreement, the purported transferee of the Shares shall not be considered a Shareholder of the Company for any purpose whatsoever, and any such proposed transfer shall be null and void.

(b) **Tax Distributions**. The Company agrees to make pro rata quarterly distributions of cash to the Shareholders in sufficient amount to pay federal, state, and local income taxes on the income that passes through to the Shareholders under Code Section 1366, reduced by any tax benefits produced by losses, deductions and credits that have passed through under Code Section 1366. Each Shareholder is assumed to be taxable at the highest combined marginal federal, state, and local income tax rates applicable to any of the Shareholders and to be able to fully utilize any losses, deductions, and credits passed through under Code Section 1366.

(c) **One Class of Stock**. In order to prevent the Company's debt instruments from being treated as second class of stock, this Agreement shall govern the Company's issuance of any debt instruments to the Shareholders so long as the Company's S election is continued under this Agreement. All such debt shall be "straight debt" within the meaning of Code Section 1361(c)(5), and the debt instruments shall mature at the end of a specified number of years, will not be convertible into stock of the Company, and will be nontransferable during the Shareholder's life or by his or her estate after death unless the transferee is a person who is permitted to own shares in an S corporation.

6. **Initial Officers and Compensation; Incentive Program**.

(a) **Initial Officers and Compensation**. The parties hereby acknowledge and agree that the Board shall designate and Company shall employ the following persons as the Company officer designated by their respective name and, as compensation for performing the duties and responsibilities commensurate with such office, shall pay such persons, in accordance with the Company's payroll policies, the annual salaries designated by their respective name, less such deductions or amounts to be withheld in accordance with applicable law.

Individual	Office	Annual Salary
Robert Winters, Sr.	Chief Executive Office	PRVY-Controlled/Privacy [redacted]
Anthony Kakuk	President	
Collette Kakuk	Executive Vice President, Marketing and Sales	
Peter Gilbert	Executive Vice President and Chief Financial Officer	

In addition to the foregoing salaries, the Company shall provide (i) to each of Peter Gilbert and Robert Winters, Sr., such health insurance and other benefits that are materially equivalent to those benefits maintained and provided to them by PCA Industries, LLC, and (ii) to each of Anthony Kakuk and Collette Kakuk, the perks and benefits historically provided to them

by CNK Capital, Inc., a corporation doing business as Santa Ana Plating, and such health insurance and other benefits that are materially equivalent to those benefits historically maintained and provided by PCA Industries, LLC to its employees.

(b) **Incentive Program**. The Company hereby adopts the incentive program a PRVY-Controlled/Pri hereto as Exhibit B ("Incentive Program"), pursuant to which the Company shall pay the [redacted] Trust certain deferred compensation upon the happening of certain events defined in the Incentive Program.

7. **Miscellaneous**.

(a) **Notices**. All notices, consents and other communications hereunder shall be in writing and shall be deemed to have been received by a party hereto, and to be effective on the day when personally delivered or when mailed by first class certified or registered mail, return receipt requested, four days after such mailing, to a party at the address set forth below (or to such other address as a party may designate by notice to the other pursuant hereto):

If to the Company:	PCA/SAP Holdings, Inc. 1818 East Rosslynn Avenue Fullerton, CA 92831 Attention: President
If to a Shareholder or his, her or its Legal Representative:	At the address of the Shareholder as maintained on the books of the Company.

(b) **Governing Law**. This Agreement shall be governed by and construed in accordance with the laws of the State of California applicable to agreements made and to be performed therein.

(c) **Binding Nature**. This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns.

(d) **Waivers**. The failure of a party to assist upon strict adherence to any term of this Agreement on any occasion shall not be considered a waiver thereof or deprive that party of a right thereafter to assist upon strict adherence to that term or any other term of this Agreement. Any waiver must be in writing and must be signed by the party or parties against whom the waiver is sought.

(e) **Prior Agreements**. This Agreement supersedes all prior agreements among the parties with respect to its subject matter, is intended as a complete and exclusive statement of the terms and the agreements among the parties with respect thereto, and cannot be amended, modified, changed or terminated except by a written instrument executed by the party or parties against whom enforcement thereof is sought.

(f) **Counterparts**. This Agreement may be executed by the parties hereto in any number of counterparts, no one of which need be executed by all or more than one of the parties hereto, and when this Agreement has been executed by all of the parties hereto, each of said

counterparts shall be deemed an original, and all of such counterparts together shall constitute one and the same instrument.

(g) **Modification**. This Agreement may not be amended, waived or modified in any manner without the written consent of the parties hereto.

(h) **Severability**. In case any provision in this Agreement shall be invalid, illegal or unenforceable, such provision shall be severable from the rest of this Agreement and the validity, legality and enforceability of the remaining provisions shall not in any way be affected or impaired thereby.

(i) **Attorneys' Fees**. In the event any party hereto commences legal action in connection with this Agreement, the prevailing party in any such action shall be entitled to her attorneys' fees, costs and expenses incurred in such action.

(j) **Further Assurances**. Each of the parties hereto shall, following the date hereof, and without charge to the other, take such additional actions and execute, deliver and file such additional instruments as may be reasonably required to give effect to the transactions contemplated hereby.

(k) **Legend; Effectiveness**. All certificates representing the Shares shall be marked with a legend reciting the existence of the right of first refusal, options and other provisions of Agreement. The Shareholders agree not to transfer their Shares except upon compliance with the right of first refusal and other provisions of this Agreement, and agree that any transfer not complying with such provisions shall be null and void, and of no force or effect. Such Shareholders further agree that no transfer shall be made, even upon compliance with this Agreement, unless the proposed transferee, purchaser or assignee agrees in writing to be bound by this Agreement with respect to the Shares acquired by him or her.

[SIGNATURES ON FOLLOWING PAGE]

IN WITNESS WHEREOF, this Agreement has been executed as of the date first above set forth, by the undersigned, thereunto duly authorized.

COMPANY: PCA/SAP HOLDINGS, INC.,
a California corporation

By: _____

Its: Chief Executive Officer

PRVY-Controlled/Privacy **TRUST**:

PRVY-Controlled/Privacy

PRVY-Controlled/Privacy s Co-Trustee of the PRVY-Controlled/Privacy
Revocable Trust dated PRVY-Controlled/Privacy

PRVY-Controlled/Privacy

PRVY-Controlled/Privacy stee of the PRVY-Controlled/Privacy
PRVY-Controlled/Privacy Trust dated PRVY-Controlled/Privacy
PRVY-Controlled/Priva

PRVY-Controlled/Privacy

PRVY-Controlled/Privacy

PRVY-Controlled/Privacy **TRUST**:

PRVY-Controlled/Privacy, as Co-Trustee of the PRVY-Controlled/Privacy
PRVY-Controlled/Privacy Trust

PRVY-Controlled/Privacy

PRVY-Controlled/Privacy s Co-Trustee of the PRVY-Controlled/Privacy
PRVY-Controlled/Privacy Trust

EXHIBIT A

Company Value	Redetermination Date	Shareholder Initials

EXHIBIT B

INCENTIVE PROGRAM

Capitalized terms used herein shall have the meanings ascribed thereto in the Shareholders Agreement to which this Incentive Program is attached as an exhibit (the "Shareholders Agreement").

Subject to the terms and conditions of this Incentive Program, each fiscal year the Company meets or exceeds the EBITDA targets set forth below ("Annual EBITDA Targets"), the Company shall be obligated to pay, and the [redacted] Trust shall be entitled to receive, in the form of deferred compensation subordinated to all creditors of the Company, that amount of deferred compensation set forth below (the "Annual Deferred Compensation Amount").

Annual EBITDA Target (X)	**Annual Deferred Compensation Amount**
$3,700,000 < X ≤ $4,200,000	5% of that fiscal year's net profits retained after tax distributions
$4,200,000 < X ≤ $4,700,000	10% of that fiscal year's net profits retained after tax distributions
$4,700,000 < X ≤ $5,200,000	15% of that fiscal year's net profits retained after tax distributions
$5,200,000 < X ≤ $5,700,000	20% of that fiscal year's net profits retained after tax distributions
$5,700,000 < X ≤ $6,200,000	25% of that fiscal year's net profits retained after tax distributions
$6,200,000 < X	30% of that fiscal year's net profits retained after tax distributions

For purposes of this Incentive Program, the Company's "net profits" for any fiscal year shall mean the Company's aggregate (consolidated, if applicable) net profits for the time period in question and shall be taken from the Company's books and records and shall be determined in accordance with generally accepted accounting principles applied on a basis consistent with those previously applied by the Company during the period for which net income is to be determined.

The Company shall have no obligation to pay to the [redacted], and the [redacted] Trust shall have no right to receive, any Annual Deferred Compensation Amounts payable hereunder unless and until either:

(i) the sale to a third party of substantially all of the assets or all of the stock of the Company; or

(ii) Any event occurs pursuant to which the PRVY-Controlled/Privat[redacted] Trust would be deemed a Remaining Shareholder or a Surviving Shareholder under the terms of Sections 1 and 2, respectively, of the Shareholders Agreement.

The PRVY-Controlled/Pri[redacted] Trust may use all or part of the deferred compensation due and payable hereunder to purchase Company shares available to be purchased by the PRVY-Controlled/Pr[redacted] Trust pursuant to Sections 1 and/or 2 of the Shareholders Agreement.

SPOUSAL CONSENT

The undersigned spouse of [redacted] a Shareholder of PCA/SAP Holdings, Inc., who is a party to the foregoing Shareholder Agreement, does hereby acknowledge and agree that she:

1. has read said Shareholder Agreement;

2. has been informed and is familiar with the background of and the reasons for the provisions of said Shareholder Agreement; and

3. hereby consents to the terms and conditions of the said Shareholder Agreement, and confirm her express agreement to be bound by any Option which shall arise in the event of the occurrence with respect to her spouse of any of the events set forth in said Shareholder Agreement which give rise to Options thereunder, including occurrences resulting from or connected with death, and to cooperate fully and take all such action as may be necessary to facilitate the exercise of any such Option, and the purchase and sale of shares of Stock subject to such Option, in accordance with said Shareholder Agreement, as it may be amended or supplemented from time to time.

Dated: January 3, 2005

[redacted]

ASSIGNMENT OF MEMBERSHIP INTERESTS

AND ASSUMPTION AGREEMENT

THIS ASSIGNMENT OF MEMBERSHIP INTERESTS AND ASSUMPTION AGREEMENT (this "Assignment") is effective as of January 3, (the "Effective Date") by and among PRVY-Controlled/Privacy AS TRUSTEE OF THE PRVY-Controlled/Privacy PRVY-Controlled/Privacy TRUST DATED PRVY-Controlled/Privacy (collectively, the "Assignors") and PCA/SAP HOLDINGS, INC., a California corporation ("Assignee").

RECITALS:

A. Assignors are the owners of 100% of the membership interests in PCA INDUSTRIES, LLC, a California limited liability company (the "Company").

B. Assignors and Assignee have agreed that such membership interests shall be sold and assigned by Assignors to Assignee, on the terms set forth herein.

AGREEMENT:

NOW, THEREFORE, for and in consideration of the mutual covenants and agreements of the parties set forth herein, Assignors and Assignee hereby agree as follows:

1. **Assignment of Membership Interests**. Assignors hereby sell, transfer, release, assign and deliver unto Assignee, 100% of the membership interests in the Company (the "Transferred Interests"), together with all and singular the rights thereto in anywise belonging to each of the Assignors including, without limitation, (i) the interests of Assignors in the profits, losses and cash flow of the Company attributable to the Transferred Interests as of the Effective Date; (ii) the rights of Assignors to receive distributions from the Company attributable to the Transferred Interests; (iii) the rights of Assignors to any capital account of Assignors attributable to the Transferred Interests; (iv) rights and claims, whether now existing or hereinafter realized, to the appreciation of value of any property, real or personal, tangible or intangible, owned or held by the Company and attributable to the Transferred Interests; and (v) all other rights, title and interest attributable to the Transferred Interests, in and to all capital, undistributed profits, choses in action, cash, claims and rights under contracts of the Company and all of the tangible and intangible property of the Company.

2. **Consideration.** The consideration for the assignment made hereby is as set forth in the Reorganization Agreement made as of December 8, 2004.

3. **Acceptance and Assumption of Membership Obligations**. Assignee hereby accepts the assignment set forth in Section 1 above and agrees to assume and to perform all obligations of Assignors as the owner of and with respect to the Transferred Interests in the Company assigned hereby accruing from and after the Effective Date. Assignee further agrees to be bound by all of the terms and provisions of the Operating Agreement of the Company, and any amendment(s) thereof.

4. **Representations and Warranties**.

4.1 **By Assignors.** Assignors represent and warrant to Assignee that the Transferred Interests are subject to no liens, claims, encumbrances, restrictions or security interests, and that the Assignee is acquiring good and marketable title to the Transferred Interests, free and clear of all such liens, claims, encumbrances, restrictions or security interests. Assignors further represent and warrant that they have the full right, power and authority to enter into this Agreement and to consummate the transactions contemplated hereby.

4.2 **By Assignee.** Assignee represents and warrants that it is acquiring the Transferred Interests for investment and not with a view to the distribution thereof. Assignee further represents and warrants that it has the full right, power and authority to enter into this Agreement and to consummate the transactions contemplated hereby.

4.3 **By Both Parties.** Each of the parties hereto represents to the other party hereto that it is not a party to, subject to or bound by any agreement or judgment, order, writ, prohibition, injunction or decree of any court or other governmental body which would prevent the execution or delivery of this agreement by such party or the consummation of the transactions contemplated hereby.

5. **Access to Information**. Each of the parties hereto acknowledges that it has had complete and unrestricted access to all information relating to the Company, including, without limitation, its financial statements, operations and prospects.

6. **Miscellaneous**.

6.1 **Further Cooperation.** Each of the parties hereto agree to execute and deliver such further documents, instruments and agreements, and to take any and all such other actions and undertakings as may be reasonably necessary or incidental to effectuate and carry out the provisions of this Assignment.

6.2 **Binding Effect.** This Assignment shall be binding upon and shall inure to the benefit of each of the parties hereto, and their respective heirs, successors and assigns.

6.3 **Counterparts**. This Assignment may be executed in one or more counterparts, and all so executed shall constitute one agreement binding on all parties hereto, notwithstanding that all parties are not signatories to the original or the same counterpart.

6.4 **Governing Law**. This Assignment shall be governed by and construed in accordance with the laws of the State of California.

6.5 **Amendments**. This Assignment shall not be amended or modified in any way except by a written instrument executed by the parties hereto.

IN WITNESS WHEREOF, the parties have executed this Assignment to be effective for all purposes as of the date first above written.

PRVY-Controlled/Privacy

"ASSIGNORS"

PRVY-Controlled/Privacy AS TRUSTEE OF THE PRVY-Controlled/Privacy AND PRVY-Controlled/Privacy TRUST DATED PRVY-Controlled/Privacy

PRVY-Controlled/Privacy

"ASSIGNEE"

PCA/SAP HOLDINGS, INC.

By: _____
ROBERT WINTERS, CHIEF EXECUTIVE OFFICER

ACKNOWLEDGMENT OF ASSIGNMENT

The undersigned, being the managers of PCA INDUSTRIES, LLC, a California limited liability company (the "Company"), hereby acknowledge the foregoing Assignment and Assumption of Membership Interests and agree (i) that PCA/SAP HOLDINGS, INC. is admitted as a substitute member in the Company effective as of the Effective Date specified in the foregoing Assignment and, from and after the Effective Date, shall have all rights and be subject to all obligations of a Member of the Company; and (iii) that the Operating Agreement shall be amended to reflect such substitution. The undersigned further certifies that all conditions precedent to such assignment and substitution as set forth in the Operating Agreement have been satisfied.

Dated: January 3, 2005

Robert Winters

Anthony Kakuk

STOCK ASSIGNMENT SEPARATE FROM CERTIFICATE

FOR VALUE RECEIVED, the undersigned hereby assigns, transfers and conveys unto PCA/SAP HOLDINGS, INC. Ten Million (10,000,000) shares of Capital Stock of CNK Capital, Inc. (the "Corporation") standing in the name of the undersigned on the books of the Corporation represented by Certificate No. 3 dated February 4, 2004 and does hereby irrevocably constitute and appoint Rutan & Tucker, LLP, as the attorneys to transfer the said stock on the books of the Corporation with full power of substitution.

Dated: January 3, 2005

PRVY-Controlled/Privacy PRVY-Con Trust PRVY-Controlled/Privacy

Trustees

PRVY-Controlled/Privacy

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Exhibit B

04-739249

State of California

S

Kevin Shelley
Secretary of State

17

STATEMENT OF INFORMATION
(Domestic Stock Corporation)

FEES (Filing and Disclosure) $25.00. If amendment, see instructions.

IMPORTANT — READ INSTRUCTIONS BEFORE COMPLETING THIS FORM

1. CORPORATE NAME: (Please do not alter if name is preprinted

PCA/SAP Holdings, Inc.

C2679850

FILED
In the office of the Secretary of State of the State of California

DEC 14 2004

KEVIN SHELLEY, SECRETARY OF STATE

2cc

This Space For Filing Use Only

DUE DATE:

CALIFORNIA CORPORATE DISCLOSURE ACT (Corporations Code section 1502.1)

A publicly traded corporation must file with the Secretary of State a Corporate Disclosure Statement (Form SI-PT) annually, within 150 days after the end of its fiscal year. Please see reverse for additional information regarding publicly traded corporations.

COMPLETE ADDRESSES FOR THE FOLLOWING (Do not abbreviate the name of the city. Items 2 and 3 cannot be P.O. Boxes.)

	STREET ADDRESS	CITY	STATE	ZIP CODE
2. STREET ADDRESS OF PRINCIPAL EXECUTIVE OFFICE	1818 E. Rosslynn Avenue	Fullerton, CA		92831
3. STREET ADDRESS OF PRINCIPAL BUSINESS OFFICE	1818 E. Rosslynn Avenue	Fullerton	CA	92831

NAMES AND COMPLETE ADDRESSES OF THE FOLLOWING OFFICERS (The corporation must have these three officers. A comparable title for the specific officer may be added; however, the preprinted titles on this form must not be altered.)

	NAME	ADDRESS	CITY AND STATE	ZIP CODE
4. CHIEF EXECUTIVE OFFICER/	Anthony Kakuk	1818 E. Rosslynn Avenue	Fullerton, CA	92831
5. SECRETARY/	Collette Kakuk	1818 E. Rosslynn Avenue	Fullerton, CA	92831
6. CHIEF FINANCIAL OFFICER/	Peter Gilbert	1818 E. Rosslynn Avenue	Fullerton, CA	92831

NAMES AND COMPLETE ADDRESSES OF ALL DIRECTORS, INCLUDING DIRECTORS WHO ARE ALSO OFFICERS (The corporation must have at least one director. Attach additional pages, if necessary.) SEE EXHIBIT A

	NAME	ADDRESS	CITY AND STATE	ZIP CODE
7.	Anthony Kakuk	1818 E. Rosslynn Avenue	Fullerton, CA	92831
8.	Collette Kakuk	1818 E. Rosslynn Avenue	Fullerton, CA	92831
9.	Peter Gilbert	1818 E. Rosslynn Avenue	Fullerton, CA	92831

10. NUMBER OF VACANCIES ON THE BOARD OF DIRECTORS, IF ANY: 0

AGENT FOR SERVICE OF PROCESS (If the agent is an individual, the agent must reside in California and Item 12 must be completed with a California address. If the agent is another corporation, the agent must have on file with the California Secretary of State a certificate pursuant to Corporations Code section 1505 and Item 12 must be left blank.)

11. NAME OF AGENT FOR SERVICE OF PROCESS

Robert Winters

12. ADDRESS OF AGENT FOR SERVICE OF PROCESS IN CALIFORNIA, IF AN INDIVIDUAL	CITY	STATE	ZIP CODE
1818 E. Rosslynn Avenue	Fullerton	CA	92831

TYPE OF BUSINESS

13. DESCRIBE THE TYPE OF BUSINESS OF THE CORPORATION

Holding company.

14. BY SUBMITTING THIS STATEMENT OF INFORMATION TO THE SECRETARY OF STATE, THE CORPORATION CERTIFIES THE INFORMATION CONTAINED HEREIN, INCLUDING ANY ATTACHMENTS, IS TRUE AND CORRECT.

Robert Winters		Chief Executive Officer	2004
TYPE OR PRINT NAME OF PERSON COMPLETING THIS FORM	SIGNATURE	TITLE	DATE

SI-200 C (REV. 09/2004) APPROVED BY SECRETARY OF STATE

1-2

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EXHIBIT A
PCA/SAP HOLDINGS, INC.

STATEMENT OF INFORMATION – PAGE TWO

LIST OF DIRECTORS – CONTINUED

NAME	ADDRESS	CITY AND STATE	ZIP CODE
Robert Winters	1818 E. Rosslynn Avenue	Fullerton, CA	92831
NAME	ADDRESS	CITY AND STATE	ZIP CODE
Robert Winters, Jr.	1818 E. Rosslynn Avenue	Fullerton, CA	92831

State of California
Secretary of State

S

Statement of Information
(Domestic Stock and Agricultural Cooperative Corporations)
FEES (Filing and Disclosure): $25.00.
If this is an amendment, see instructions.
IMPORTANT – READ INSTRUCTIONS BEFORE COMPLETING THIS FORM

EY89918

FILED

In the office of the Secretary of State of the State of California

JUN-16 2014

This Space for Filing Use Only

1. CORPORATE NAME
PCA/SAP HOLDINGS, INC.

2. CALIFORNIA CORPORATE NUMBER
C2679850

No Change Statement (Not applicable if agent address of record is a P.O. Box address. See instructions.)

3. **If there have been any changes to the information contained in the last Statement of Information filed with the California Secretary of State, or no statement of information has been previously filed, this form must be completed in its entirety.**

☑ If there has been no change in any of the information contained in the last Statement of Information filed with the California Secretary of State, check the box and proceed to Item 17.

Complete Addresses for the Following (Do not abbreviate the name of the city. Items 4 and 5 cannot be P.O. Boxes.)

4. STREET ADDRESS OF PRINCIPAL EXECUTIVE OFFICE	CITY	STATE	ZIP CODE
5. STREET ADDRESS OF PRINCIPAL BUSINESS OFFICE IN CALIFORNIA, IF ANY	CITY	STATE	ZIP CODE
6. MAILING ADDRESS OF CORPORATION, IF DIFFERENT THAN ITEM 4	CITY	STATE	ZIP CODE

Names and Complete Addresses of the Following Officers (The corporation must list these three officers. A comparable title for the specific officer may be added; however, the preprinted titles on this form must not be altered.)

7. CHIEF EXECUTIVE OFFICER/	ADDRESS	CITY	STATE	ZIP CODE
8. SECRETARY	ADDRESS	CITY	STATE	ZIP CODE
9. CHIEF FINANCIAL OFFICER/	ADDRESS	CITY	STATE	ZIP CODE

Names and Complete Addresses of All Directors, Including Directors Who are Also Officers (The corporation must have at least one director. Attach additional pages, if necessary.)

10. NAME	ADDRESS	CITY	STATE	ZIP CODE
11. NAME	ADDRESS	CITY	STATE	ZIP CODE
12. NAME	ADDRESS	CITY	STATE	ZIP CODE

13. NUMBER OF VACANCIES ON THE BOARD OF DIRECTORS, IF ANY:

Agent for Service of Process If the agent is an individual, the agent must reside in California and Item 15 must be completed with a California street address, a P.O. Box address is not acceptable. If the agent is another corporation, the agent must have on file with the California Secretary of State a certificate pursuant to California Corporations Code section 1505 and Item 15 must be left blank.

14. NAME OF AGENT FOR SERVICE OF PROCESS

15. STREET ADDRESS OF AGENT FOR SERVICE OF PROCESS IN CALIFORNIA, IF AN INDIVIDUAL CITY STATE ZIP CODE

Type of Business

16. DESCRIBE THE TYPE OF BUSINESS OF THE CORPORATION

17. BY SUBMITTING THIS STATEMENT OF INFORMATION TO THE CALIFORNIA SECRETARY OF STATE, THE CORPORATION CERTIFIES THE INFORMATION CONTAINED HEREIN, INCLUDING ANY ATTACHMENTS, IS TRUE AND CORRECT.

DATE	TYPE/PRINT NAME OF PERSON COMPLETING FORM	TITLE	SIGNATURE
06/16/2014	JEFF BERRY	SENIOR ACCOUNTANT	

APPROVED BY SECRETARY OF STATE

WINF-F-AU0836-10

Exhibit C

State of California
Secretary of State

CERTIFICATE OF STATUS

ENTITY NAME:

PCA/SAP HOLDINGS, INC.

FILE NUMBER:	C2679850
FORMATION DATE:	10/26/2004
TYPE:	DOMESTIC CORPORATION
JURISDICTION:	CALIFORNIA
STATUS:	ACTIVE (GOOD STANDING)

I, ALEX PADILLA, Secretary of State of the State of California, hereby certify:

The records of this office indicate the entity is authorized to exercise all of its powers, rights and privileges in the State of California.

No information is available from this office regarding the financial condition, business activities or practices of the entity.

IN WITNESS WHEREOF, I execute this certificate and affix the Great Seal of the State of California this day of December 03, 2015.

ALEX PADILLA
Secretary of State

NP-25 (REV 01/2015)

WINEPA008612 **CFG**